

Panaji, 21st January, 2021 (Magha 1, 1942)

SERIES I No. 43

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(156)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (First Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 9.*— In rule 9 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “principle rules”), in sub-rule (2), for the expression “within three months from the date of filing of application claiming the refund”, the expression “within a period of ninety days from the date of the sanction order made by the competent Authority” shall be substituted.

3. *Amendment of rule 9A.*— In rule 9A of the principal rules, in sub-rule (1), for the

expression “from the date of filing of an application claiming such refund by the dealer”, the expression “within a period of ninety days from the date of the sanction order made by the competent Authority,” shall be substituted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 18th January, 2021.

Notification

38/1/2017-Fin(R&C)(189)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (First Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from 22nd day of December, 2020.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said