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SERIES I No. 11

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

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

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

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

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 21st June, 2017.

Notification

38/1/2017-Fin(R&C)(2)

In exercise of the powers conferred by section 164 of the Goa Goods and Services

Tax Act, 2017 (Goa Act 4 of 2017) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, namely:—

Chapter I

Preliminary

1. *Short title, extent and commencement.*—

(1) These rules may be called the Goa Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect from the 22nd day of June, 2017.

2. *Definitions.*— In these rules, unless the context otherwise requires,—

(a) "Act" means the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(b) "Form" means a Form appended to these rules;

(c) "section" means a section of the Act;

(d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);

(e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.