

Notification

38/1/2017-Fin(R&C)(6)

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"), the Government of Goa hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 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, 30th June, 2017.

Notification

38/1/2017-Fin(R&C)(8)

In exercise of the powers conferred by sub-section (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of 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, on the recommendations of the Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table:—

Table

Serial Number	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	Sub-section (1) of section 50	18
2.	Sub-section (3) of section 50	24
3.	Sub-section (12) of section 54	6
4.	Section 56	6
5.	Proviso to section 56	9

This notification shall come into force with effect from the 1st day of July, 2017.

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

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

Porvorim, 30th June, 2017.

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Department of Commercial Taxes

Notification

CCT/26-2/2017-18/1/1240

In exercise of the powers conferred by sub-rule (1) of rule 26 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the "said Rules"), the Commissioner of State Tax hereby notifies the following modes of verification, for the purpose of the said rule, namely.—

(i) Aadhaar based Electronic Verification Code (EVC);

(ii) Electronic verification code generated through net banking login on the common portal;

(iii) Electronic verification code generated on the common portal:

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

This notification shall be deemed to have come into force from the 22nd day of June, 2017.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 30th June, 2017.

Notification

CCT/26-2/2017-18/2/1241

In pursuance of the first proviso to rule 46 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said Rules”), the Commissioner of State Tax, on the recommendations of Goods and Services Tax Council, hereby notifies that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by him under the said rules.

Table

Serial Number	Annual Turnover in the preceding Financial Year	Number of Digits of HSN Code
(1)	(2)	(3)
1.	Upto rupees one crore fifty lakhs	Nil
2.	More than rupees one crore fifty lakhs and up to rupees five crores	2
3.	More than rupees five crores	4

This notification shall come into force with effect from the 1st day of July, 2017.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 30th June, 2017.

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