

(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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