

|                            |                      |                     |                        |                        |                     |                      |           |
|----------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|----------------------|-----------|
| 22. Shankar Weekly Lottery | Manju Weekly Lottery | Amit Weekly Lottery | Prakash Weekly Lottery | Vastu Weekly Lottery   | Tiku Weekly Lottery | Yonex Weekly Lottery | 9.15 p.m. |
| 23. Shyam Weekly Lottery   | Mitu Weekly Lottery  | Amol Weekly Lottery | Paro Weekly Lottery    | Vinayak Weekly Lottery | Taj Weekly Lottery  | Yana Weekly Lottery  | 9.30 p.m. |

This Notification shall come into force with effect from 7th day of August, 2017.

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

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

Porvorim, 1st August, 2017.

### Notification

38/1/2017-Fin(R&C)(11)

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 hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

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

(2) Save as otherwise provided, they shall come into force on the date of publication in the Official Gazette.

2. In the Goa Goods and Services Tax Rules, 2017,— (i) in rule 24, with effect from 22nd July, 2017, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” shall be substituted;

(ii) in rule 26, with effect from 22nd June, 2017,—

(a) in sub-rule (1), for the word “Board”, the word “Commissioner” shall be substituted;

(b) for sub-rule (3), the following shall be substituted, namely:—

“(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Commissioner in this behalf.”;

(iii) for rule 34, the following shall be substituted, namely:—

“34. *Rate of exchange of currency, other than Indian rupees, for determination of value.*— (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.”;

(iv) in rule 46, for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,—

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination.”;

(v) in rule 61, with effect from 1st July, 2017, for sub-rule (5), the following sub-rules shall be substituted, namely:

“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section

37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2—

(a) Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;

(b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”;

(vi) in rule 83, with effect from 1st July, 2017, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted;

(vii) in rule 89, with effect from 1st July, 2017, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted;

(viii) in FORM GST TRAN-1, with effect from 1st July 2017, in Sl. No. 7, in Table (a), for the

heading of column (2), the heading “HSN as applicable” shall be substituted;

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

(ix) in FORM GST TRAN-2, with effect from 1st July, 2017, in Sl. No. 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted.

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

Porvorim, 1st August, 2017.

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