

Panaji, 29th August, 2017 (Bhadra 7, 1939)

SERIES I No. 21

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(12)

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 (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect from the 18th day of August, 2017.

2. In the Goa Goods and Services Tax Rules, 2017,

(i) in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted;

(ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted;

(iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:—

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a Notification in this behalf, shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner or Central tax shall be deemed to be notified by the Commissioner.”;

(iv) after rule 44, the following rule shall be inserted, namely:—

“44A. *Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.*— The credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the Cenvat Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975

(51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.”

(v) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words “specify that”, the words “specify the manner and conditions subject to which the” shall be substituted;

(vi) in rule 87,—

(a) in sub-rule (2), the following shall be inserted, namely:—

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board’s payment system namely, Electronic Accounting

(ix) With effect from the 22nd June, 2017 for “FORM GST REG-13”, the following Form shall be substituted, namely:—

“Form GST REG-13  
[See Rule 17]

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/Embassies/others**

**State/UT— District—**

**PART A**

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entitites specified in clause (a) of sub-section (9) of section 25 of the Act)	

System in Excise and Service Tax from the date to be notified by the Board.”;

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

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

(vii) for rule 103, with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:—

“103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

(viii) in “FORM GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be inserted, namely:—

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

**PART B**

1	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2	Country			
2A	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3	Notification details	Notification No.	Date	
4	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone Number		
	Fax Number	Mobile Number		
7	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last Name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation/Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	

	Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9	Documents Uploaded			
10	<p>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the entity.</p> <p>Or</p> <p>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the UN Body/Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/Embassy etc.</p>			
11	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>			

Place: (Signature)  
 Date: Name of Authorized Person:  
 Or  
 Place: (Signature)  
 Date: Name of Proper Officer:  
 Designation:  
 Jurisdiction:

Instructions for submission of application for registration for UN Bodies/Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN/Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(x) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,—

(i) in item (a), for the word, figures and brackets “and 140 (6)” the figures, brackets and word “, 140 (6) and 140 (7)” shall be substituted;

(ii) in item (b),—

(a) after the word, figures and brackets, “section 140 (5)”, the words, figures and brackets “and section 140(7)” shall be inserted;

(b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;

(c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted.

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

*Michael D'Souza*, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

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#### Notification

No. 38/1/2017-Fin(R&C)(20/2017-Rate)

In exercise of the powers conferred by sub-section (5) of section 9 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(17/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:—

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc. except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Goa Goods and Services Tax Act.”.

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

*Michael D'Souza*, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

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#### Notification

38/1/2017-Fin(R&C)(21/2017-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I, No. 13 dated 30th June, 2017, namely:—