

Panaji, 21st September, 2017 (Bhadra 30, 1939)

SERIES I No. 25

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(14)/2406

In exercise of the powers conferred by section 128 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 waives the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the month of July, 2017 by the due date.

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

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

Porvorim, 21st September, 2017.

#### Notification

38/1/2017-Fin(R&amp;C)(16)/2407

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 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

(a) an authority or a board or any other body,—

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or