

Panaji, 10th October, 2017 (Asvina 18, 1939)

SERIES I No. 27

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(19)

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 (Eighth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 29th day of September, 2017.

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

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”,

the figures, letters and word “31st October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “Revision of declaration in FORM GST TRAN-1” shall be inserted;

(vi) in FORM GST REG-29,—

(a) for the heading, “APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR

CANCELTATION OF REGISTRATION OF
MIGRATED TAXPAYERS" shall be substituted;

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

(b) under sub-heading PART-A, against
item (i), for the word and letters "Provisional
ID", the letters "GSTIN" shall be substituted.

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

Porvorim, 10th October, 2017.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—260/200—10/2017.