

Panaji, 2nd November, 2017 (Kartika 11, 1939)

SERIES I No. 31

OFFICIAL  GAZETTE  
GOVERNMENT OF GOA

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**EXTRAORDINARY**

**GOVERNMENT OF GOA**

Department of Finance

Revenue & Control Division

**Notification**

38/1/2017-Fin(R&C)(25)/3639

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 (Tenth Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force from the 18th day of October, 2017.

2. *In the Goa Goods and Services Tax Rules, 2017.*— (i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:—

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by,—

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

(iii) in FORM GST RFD-01,

(a) for “Statement-2”, the following Statement shall be substituted, namely:—

“Statement- 2 [rule 89(2)(c)]

*Refund Type:* Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details		Integrated tax		Cess	BRC/FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)	
	No.	Date	Taxable value	Amt.		No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12

”;

(b) for “Statement-4”, the following Statement shall be substituted, namely:—

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

*Refund Type:* On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ /Bill of export/ /Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

”.

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

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

Porvorim, 2nd November, 2017.

**Notification**

38/1/2017-Fin(R&C)(26)/3640

In exercise of the powers conferred by section 147 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 notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

TABLE

Sl. No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation.
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation.
3.	Supply of goods by a registered person to Export Oriented Unit.
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.