

Panaji, 8th November, 2017 (Kartika 17, 1939)

SERIES I No. 31

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 3

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

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**Notification**

38/1/2017-Fin(R&C)(27)/3678

In exercise of the powers conferred by section 128 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, 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 months of August and September, 2017 by the due date.

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

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

Porvorim, 8th November, 2017.

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**Notification**

38/1/2017-Fin(R&C)(28)/3681

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 (Eleventh Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from the 28th day of October, 2017.

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

(i) in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31st October, 2017", the words, figures and letters "on or before 31st December, 2017" shall be substituted;

(ii) in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner." shall be inserted;