

**Notification**

38/1/2017-Fin(R&amp;C)(30)

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 (Twelfth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from the 15th day of November, 2017.

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

(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:—

*“Explanation.— For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.”;*

(ii) in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

(iii) after rule 97, the following rule shall be inserted, namely:—

*“97A. Manual filing and processing.— Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;*

(iv) after rule 107, the following rule shall be inserted, namely:—

*“107A. Manual filing and processing.— Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;*

(v) after rule 109, the following rule shall be inserted, namely:—

*“109A. Appointment of Appellate Authority.— (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to—*

*(a) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner;*

*(b) the Deputy Commissioner (Appeals) where such decision or order is passed by the State Tax Officer or the Assistant State Tax Officer,*

*within three months from the date on which the said decision or order is communicated to such person.*

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to—

(a) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner;

(b) the Deputy Commissioner (Appeals) where such decision or order is passed by the State Tax Officer or the Assistant State Tax Officer,

within six months from the date of communication of the said decision or order.”;

(vi) in rule 124,—

(a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.”;

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.”;

(vii) after the “**FORM GST RFD-01**”, the following forms shall be inserted, namely:—

**“FORM-GST-RFD-01 A**

[See rules 89(1) and 97A]

**Application for Refund (Manual)**

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

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1. GSTIN/Temporary ID
  2. Legal Name
  3. Trade Name, if any
  4. Address
  5. Tax period (if applicable)      From <Year><Month>      To      <Year><Month>
  6. Amount of Refund Claimed (Rs.)
 

	Act	Tax	Interest	Penalty	Fees	Others	Total
Central tax							
State/UT tax							
Integrated tax							
Cess							
Total							
  7. Grounds of Refund Claim (select from drop down)
    - (a) Excess balance in Electronic Cash Ledger
    - (b) Exports of services- with payment of tax
    - (c) Exports of goods/services- without payment of tax (accumulated ITC)
    - (d) ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]

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- (e) On account of supplies made to SEZ unit/SEZ developer (with payment of tax)
  - (f) On account of supplies made to SEZ unit/SEZ developer (without payment of tax)
  - (g) Recipient of deemed export
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DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature  
Name –  
Designation/Status

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DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature  
Name –  
Designation/Status

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DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit/the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature  
Name –  
Designation/Status

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SELF- DECLARATION [rule 89(2)(I)]

I/We ..... (Applicant) having GSTIN/ temporary Id ....., solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature  
Name –  
Designation/Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

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8. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place  
Date

Signature of Authorised Signatory  
(Name)  
Designation/Status

## ANNEXURE-1

**Statement - 1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

**Statement 3A [rule 89(4)]**

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**Statement-5A [rule 89(4)]**

Refund Type: On account of supplies made to SEZ unit/SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

**FORM-GST-RFD-01 B**

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

## Refund Order details

1. ARN
2. GSTIN/Temporary ID
3. Legal Name
4. Filing Date
5. Reason of Refund
6. Financial Year
7. Month
8. Order No.:
9. Order issuance Date:
10. Payment Advice No.:
11. Payment Advice Date:
12. Refund Issued To : Drop down: Taxpayer/Consumer Welfare Fund
13. Issued by:
14. Remarks:
15. Type of Order Drop Down: RFD- 04/06/07 (Part A)
16. Details of Refund Amount (As per the manually issued Order):

Description	Integrated Tax	Central Tax	State/UT tax	Cess
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Tax	Interest	Penalty	Fees	Others	Total
Tax	Interest	Penalty	Fees	Others	Total
Tax	Interest	Penalty	Fees	Others	Total
Tax	Interest	Penalty	Fees	Others	Total
Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed					
b. Refund Sanctioned on provisional basis					
c. Remaining Amount					
d. Refund amount in-admissible					
e. Gross amount to be paid					
f. Interest (if any)					
g. Amount adjusted against outstanding demand under the existing law or under the Act					
h. Net amount to be paid					

17. Attachments (Orders) RFD-04; RFD- 06; RFD 07 (Part A)  
Date: Signature (DSC):  
Place: Name:  
Designation:  
Office Address:  
"

By order and in the name of the Governor of Goa.  
*Sushama D. Kamat*, Under Secretary, Finance (R&C).  
Porvorim, 23rd November, 2017.

**Notification**

38/1/2017-Fin(R&C)(31)

In exercise of the powers conferred by section 148 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, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1.	July - September, 2017	31st December, 2017
2.	October - December, 2017	15th February, 2018
3.	January - March, 2018	30th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

By order and in the name of the Governor of Goa.  
*Sushama D. Kamat*, Under Secretary, Finance (R&C).  
Porvorim, 23rd November, 2017.

**Notification**

38/1/2017-Fin(R&C)(32)

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the "said Act"), the Government of Goa, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the