

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