

**Notification**

CCT/26-2/2017-18/25

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of Notification No. CCT/26-2/2017-18/15 dated the 13th October, 2017, published in the Official Gazette, Series II No. 28, Extraordinary No. 2 dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in FORM GSTR-5A for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 and Rule 64 of the Goa Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 15th November, 2017.

**Notification**

CCT/26-2/2017-18/26

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and in supersession of Notification No. CCT/26-2/2017-18/16 dated the 13th October, 2017, published in the Official Gazette, Series II No. 28,

Extraordinary No. 2 dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of Section 39 of the said Act read with Rule 65 of the Goa Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of Section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 15th November, 2017.

**Notification**

CCT/26-2/2017-18/27

In pursuance of Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and sub-rule (3) of Rule 45 of the Goa Goods and Services Tax Rules, 2017, the Commissioner hereby makes the following amendments in the Notification No. CCT/26-2/2017-18/19 dated the 31st October, 2017, published in the Official Gazette, Series II No. 30, Extraordinary No. 3 dated the 31st October, 2017, namely:-

In the said Notification, for the words, figures and letters "the 30th day of November, 2017", the words, figures and letters "the 31st day of December, 2017" shall be substituted.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 15th November, 2017.

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

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

PRICE—Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA-306/200-11/2017.