

Notification

38/1/2017-Fin(R&C)(17/2017-Rate)

In exercise of the powers conferred by sub-section (5) of section 9 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 that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator—

(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;

(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said State Goods and Services Tax Act.

Explanation.— For the purposes of this notification,—

(a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);

(b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

This notification shall come into force with effect from the 1st day of July, 2017.

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

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

Porvorim, 30th June, 2017.

Notification

38/1/2017-Fin(R&C)(7)

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 to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 22nd day of June, 2017.

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

(a) in rule 1, in the heading, the word “, Extent” shall be omitted;

(b) in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted;

(c) in rule 13, in sub-rule (4), for the word “signed”, the words “duly signed or verified through electronic verification code” shall be substituted;

(d) in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” shall be substituted;

(e) in rule 21, for clause (b), the following clauses shall be substituted, namely:—

“(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or

(c) violates the provisions of section 171 of the Act or the rules made thereunder.”;

(f) in rule 24,—

(i) in sub-rule (1), the second proviso shall be omitted;

(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”;

(g) in rule 26, in sub-rule (3), for the words “or verified by any other mode of signature or verification as notified by the Board in this behalf.”, the words “or verified by any other mode of signature or verification as notified by the Commissioner in this behalf.” shall be substituted;

(h) in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be substituted, namely:—

“5. Category of Registered Person

(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government

(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

(iii) Any other supplier eligible for composition levy.”;

(i) in Form GST CMP-07, for the brackets, words and figures “[See rule 6(6)]”, the brackets, words and figures “[See rule 6(5)] shall be substituted;

(j) in Form GST REG-12, for the words and figures “within 30 days”, the words and figures “within 90 days” shall be substituted;

(k) in Form GST REG-25,—

(i) for the words and letters, “Provisional ID”, the letters “GSTIN” shall be substituted;

(ii) the words “Place” and “<State>” shall be omitted.

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

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

Porvorim, 30th June, 2017.