

4. This Notification shall be deemed to have come into force from the 29th day of December, 2017.

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

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

Porvorim, 12th January, 2018.

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**Notification**

38/1/2017-Fin(R&C)(38)/323

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 under section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of state tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

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

Porvorim, 12th January, 2018.

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**Notification**

38/1/2017-Fin(R&C)(39)/322

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 appoints the 1st day of July, 2017, as the date from which provisions of serial numbers 2(i), 2(ii), 2(iii), 2(iv), 2(v), 2(vi), 2(vii) and 2(viii) of Notification No. 38/1/2017-Fin(R&C)(13)/2357 dated the 13th September, 2017, published in the Extraordinary Official Gazette, Series I No. 24 dated the 14th September, 2017 (hereinafter referred to as the "said Notification"), shall be deemed to have come into force and the 1st day of February, 2018, as the date from which the provisions of serial numbers 2(ix) and 2(x) of the said notification, shall come into force.

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

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

Porvorim, 12th January, 2018.

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**Notification**

38/1/2017-Fin(R&C)(40)/321

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 (Fourteenth Amendment) Rules, 2017.