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OFFICIAL GAZETTE



GOVERNMENT OF GOA

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EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance
Office of the Commissioner of Commercial Taxes

Notification

No. CCT/26-2/2017-18/30

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this Notification referred to as the "said Act"), read with sub-rule (5) of Rule 61 of the Goa Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20th May, 2018.
2.	May, 2018	20th June, 2018.
3.	June, 2018	20th July, 2018.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of Section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 26th March, 2018.

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