

Panaji, 25th May, 2018 (Jyaistha 4, 1940)

**SERIES II No. 8**

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

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### EXTRAORDINARY

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#### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

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#### Notification

No. 38/1/2017-Fin(R&C)(58)

In exercise of the powers conferred by Section 128 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, hereby waives the late fee payable under Section 47 of the said Act for failure to furnish the return in **FORM GSTR-3B** by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in **FORM GST TRAN-1** was submitted but not filed on the common portal on or before the 27th day of December, 2017:

Provided that such registered persons have filed the declaration in **FORM GST TRAN-1** on or before the 10th day of May, 2018 and the return in **FORM GSTR-3B** for each of such months, on or before the 31st day of May, 2018.

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

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

Porvorim, 23rd May, 2018.

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