

Panaji, 13th June, 2018 (Jyaistha 23, 1940)

SERIES I No. 10

# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(61)

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 (Fifth Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

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

(i) in rule 37, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be

deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;

(ii) in rule 83, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted;

(iii) with effect from 1st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely:—

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:—

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

*Explanation.*— For the purposes of this sub-rule, the expressions—

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”

(iv) with effect from 1st July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted namely:—

“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;

(v) in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.”;

(vi) in rule 133, for sub-rule (3), the following shall be substituted, namely:—

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order—

(a) reduction in Prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

*Explanation.*— For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.”;

(vii) in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:—

“(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”;

(viii) in FORM GSTR-4, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:—

“10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.”;

(ix) with effect from 1st July, 2017, in FORM GST PCT-01, in PART B,

(a) against Sl. No. 4, after entry (10), the following shall be inserted, namely:—

“(11) Sales Tax practitioner under existing law for a period of not less than five years.

(12) tax return preparer under existing law for a period of not less than five years”;

(b) after the “Consent”, the following shall be inserted, namely:—

“Declaration  
I hereby declare that:

(i) I am a citizen of India;

(ii) I am a person of sound mind;

(iii) I have not been adjudicated as an insolvent; and

(iv) I have not been convicted by a competent court.”;

(x) in FORM GST RFD-01, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:—

**“Statement 1A**

[See rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

| Sr. No. | Details of invoices of inward supplies received |     |      |               | Tax paid on inward supplies |             |                                 |     | Details of invoices of outward supplies issued |               |                  |             | Tax paid on outward supplies    |  |  |  |
|---------|---|-----|------|---------------|-----------------------------|-------------|---------------------------------|-----|--|---------------|------------------|-------------|---------------------------------|--|--|--|
|         | GSTIN of the supplier                           | No. | Date | Taxable Value | Inte-grated Tax             | Central Tax | State Tax/ /Union territory Tax | No. | Date   | Taxable Value | Integra- ted Tax | Central Tax | State Tax/ /Union territory Tax |  |  |  |
| 1       | 2   | 3   | 4    | 5             | 6                           | 7           | 8                               | 9   | 10   | 11            | 12               | 13          | 14                              |  |  |  |

”;

(b) for Statement 5B, the following Statement shall be substituted, namely:—

**“Statement 5B**

[See rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs.)

| Sr. No. | Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient |     |      |               |                | Tax paid    |                               |      |  |
|---------|---|-----|------|---------------|----------------|-------------|-------------------------------|------|--|
|         | GSTIN of the supplier   | No. | Date | Taxable Value | Integrated Tax | Central Tax | State Tax/Union Territory Tax | Cess |  |
| 1       | 2   | 3   | 4    | 5             | 6              | 7           | 8                             | 9    |  |

”;

(xi) in FORM GST RFD-01A, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:—

**“Statement 1A**

[See rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

| Sr. No. | Details of invoices of inward supplies received |     |      |               | Tax paid on inward supplies |             |                                 |     | Details of invoices of outward supplies issued |               |                  |             | Tax paid on outward supplies    |  |  |  |
|---------|---|-----|------|---------------|-----------------------------|-------------|---------------------------------|-----|--|---------------|------------------|-------------|---------------------------------|--|--|--|
|         | GSTIN of the supplier                           | No. | Date | Taxable Value | Inte- grated Tax            | Central Tax | State Tax/ /Union territory Tax | No. | Date   | Taxable Value | Integra- ted Tax | Central Tax | State Tax/ /Union territory Tax |  |  |  |
| 1       | 2   | 3   | 4    | 5             | 6                           | 7           | 8                               | 9   | 10   | 11            | 12               | 13          | 14                              |  |  |  |

”;

(b) for Statement 5B, the following Statement shall be substituted, namely:—

**“Statement 1A**

[See rule 89(2)(h)]

Refund Type: On account of deemed exports

Amount in Rs.

| Sr.<br>No. | Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient |     |      |               |                | Tax paid    |                               |      |  |
|------------|---|-----|------|---------------|----------------|-------------|-------------------------------|------|--|
|            | GSTIN of the supplier   | No. | Date | Taxable Value | Integrated Tax | Central Tax | State Tax/Union Territory Tax | Cess |  |
| 1          | 2   | 3   | 4    | 5             | 6              | 7           | 8                             | 9    |  |
|            |   |     |      |               |                |             |                               |      |  |

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

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

Porvorim, 13th June, 2018.

**Notification**

38/1/2017-Fin(R&C)(62)

In exercise of the powers conferred by sub-section (8) of section 67 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 hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

Schedule

- (1) Salt and hygroscopic substances.
- (2) Raw (wet and salted) hides and skins.
- (3) Newspapers and periodicals.
- (4) Menthol, Camphor, Saffron.
- (5) Re-fills for ball-point pens.

- (6) Lighter fuel, including lighters with gas, not having arrangement for refilling.
- (7) Cells, batteries and rechargeable batteries.
- (8) Petroleum Products.
- (9) Dangerous drugs and psychotropic substances.
- (10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (12) Fireworks.
- (13) Red Sander.
- (14) Sandalwood.
- (15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
- (17) Any goods seized by the proper officer under section 67 of the said Act, which are to be