

Panaji, 6th August, 2018 (Sravana 15, 1940)

SERIES I No. 18

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(22/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the Government Notification No. 38/1/2017-Fin(R&C)(8/2017-Rate) dated 30-06-2017, published in the Extraordinary, Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, and last amended vide notification No. 38/1/2017-Fin(R&C)(12/2018-Rate), dated the 29th June, 2018, published in the Extraordinary, Official Gazette No. 3, Series I No. 13, dated the 29th June, 2018, namely:-

In the said notification, for the figures, letters and words "30th day of September, 2018", the figures, letters and words "30th day of September, 2019" shall be substituted.

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

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

Porvorim, 6th August, 2018.

### Notification

38/1/2017-Fin(R&amp;C)(65)

In exercise of the powers conferred by section 148 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 specifies the persons who did not file the complete FORM GST REG-26 of the Goa Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as "such taxpayers") till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:-

(i) The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the Central Government or State Government on or before the 31st August, 2018.

TABLE

- |    |   |
|----|---|
| 1. | Provisional ID  |
| 2. | Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number) |
| 3. | Date on which token was shared for the first time   |

4. Whether activated part A of the aforesaid FORM GST REG-26	Yes/No	(a) New GSTIN; (b) Access Token for new GSTIN;
5. Contact details of the taxpayer		(c) ARN of new application;
5a. Email id		(d) Old GSTIN (PID).
5b. Mobile		
6. Reason for not migrating in the system		(v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.
7. Jurisdiction of Officer who is sending the request		

(ii) On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto <https://www.gst.gov.in/>) in the "Services" tab and filling up the application in FORM GST REG-01 of the Goa Goods and Services Tax Rules, 2017.

(iii) After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.

(iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to [migration@gstn.org.in](mailto:migration@gstn.org.in):

(vi) Such taxpayers are required to log onto the common portal [www.gstn.gov.in](http://www.gstn.gov.in) using the old GSTIN as "First Time Login" for generation of the Registration Certificate.

3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

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

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

Porvorim, 6th August, 2018.

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Printed and Published by the Director, Printing & Stationery,  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.

**PRICE – Rs. 2.00**

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—148/150—8/2018.