

(iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Goa Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

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

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

Porvorim, 11th September, 2018.

Notification

38/1/2017-Fin(R&C)(69)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of –

(i) Notification No.38/1/2017-Fin(R&C)(31) dated 23rd November, 2017, published in the Official Gazette, Series I No. 34, Extraordinary dated the 23rd November, 2017;

(ii) Notification No.38/1/2017-Fin(R&C)(56) dated 11th April, 2018, published in the Official Gazette, Series I No. 2, Extraordinary dated the 13th April, 2018; and

(iii) Notification No.38/1/2017-Fin(R&C)(66), dated 3rd September, 2018, published in the Official Gazette, Series I No. 22, Extraordinary No. 4, dated the 3th September, 2018,

except as respects things done or omitted to be done before such supersession, the Government of Goa, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Goa Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1) | (2) | (3) |
| 1 | July - September, 2017 | 31st October, 2018 |
| 2 | October - December, 2017 | 31st October, 2018 |
| 3 | January - March, 2018 | 31st October, 2018 |
| 4 | April - June, 2018 | 31st October, 2018 |
| 5 | July - September, 2018 | 31st October, 2018 |
| 6 | October - December, 2018 | 31st January, 2019 |
| 7 | January - March, 2019 | 30th April, 2019 |

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by— (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 38/1/2017-Fin(R&C)(65), dated 6th August, 2018, published in the Official Gazette, Series I No. 18, Extraordinary dated the 6th August, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

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

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

Porvorim, 11th September, 2018.

Notification

38/1/2017-Fin(R&C)(70)

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. (1) These rules may be called the Goa Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) They shall come into force with effect from the 10th day of September, 2018.

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

(i) in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:—