

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:—

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”;

(ii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

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

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

Porvorim, 11th September, 2018.

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### Office Memorandum

38/5/2018-Fin (R & C)/1493

*Sub.:-* Measures to be taken by various State Government Authorities for ensuring compliance to GST by taxpayers/contractors/suppliers, etc.

The Goods & Services Tax (GST) regime has been implemented in India w.e.f. 01-07-2017 and by now, after more than a year, the GST common Portal has stabilized and taxpayers are filing their returns online on the portal <https://www.gst.gov.in>. It has been noticed that there are sizeable number of registered taxpayers from the works contract sector who are non-compliant on GST common portal and have failed to make timely payments of GST collected by them, while filing returns.

2. The provisions of section 51 of GST Law (Central Goods & Services Act, 2017 and the Goa Goods & Service Tax Act, 2017) relating to Tax Deduction at Source (TDS) have still not been implemented and as such TDS deductions are not being presently made. As a result of this situation, the Works Contractors/Suppliers are getting into their hands the entire portion of tax amount of 12% of the value of contract from the Government without any TDS. Thus if a works contractor/supplier commits any default in filing his GST returns on time, he is able to utilize this tax amount for his business without depositing the same into Government Treasury.

3. In view of the above and in the interest of Revenue collection, the Government has decided to link the GST compliance of all Works contractors/Suppliers dealing with any State Government Department/Government Corporations/Government Companies/Other Government Controlled Bodies/Local Bodies/Public Sector Undertakings/Autonomous Bodies, etc. (hereinafter referred to as “Concerned Authorities”) and it is directed to take the following steps for ensuring GST return filing compliance which in turn will lead to increase in the tax collection:

The Concerned Authorities shall immediately take the following steps.

**i) Eligibility for participating in any Tender for procurement of goods or services.**

The Concerned Authorities shall obtain a copy of Application Reference Number(ARN) generated on GST common Portal [www.gst.gov.in](http://www.gst.gov.in) by the Taxpayer after filing his latest return which was due as per GST Law. The Concerned Authorities shall carry out necessary changes in their Rules/Byelaws/Manuals/Tender documents, etc. as may be required for making the submission of documentary proof mandatory towards GST compliance upto date for being eligible to participate in any tender/quotation, etc.