

**Notification**

38/1/2017-Fin(R&amp;C)(82)

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 makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(65), dated the 6th August, 2018, published in the Extraordinary Official Gazette, Series I No. 18, dated the 6th August, 2018, namely:—

In the said notification, in paragraph 2,-

(i) in clause (i), for the figures, letters and word “31st August, 2018”, the figures, letters and words “31st January, 2019” shall be substituted.

(ii) in clause (iv), for the figures, letters and word “30th September, 2018”, the figures, letters and words “28th February, 2019” shall be substituted.

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

*Michael M. D'Souza*, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

**Notification**

38/1/2017-Fin(R&amp;C)(83)

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 makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(69), dated the 11th September, 2018, published in the Official Gazette, Series I No. 24, Extraordinary, dated the 17th September, 2018, namely:—

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters “July, 2017 to September, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to December, 2018” and “31st day of March, 2019” shall respectively be substituted.

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

*Michael M. D'Souza*, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

**Notification**

38/1/2017-Fin(R&amp;C)(84)

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), hereafter in this notification referred to as the said Act, the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(72), dated 21st September, 2018, published in the Official Gazette, Series I No. 25, Extraordinary, No. 2 dated 21st September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

*Michael M. D'Souza*, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

### Notification

38/1/2017-Fin(R&C)(85)

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 (Fourteenth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 31st day of December, 2018.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in **PART A**.”.

3. In the said rules, in rule 45, in sub-rule (3), after the words “received from a job worker”, the words, “or sent from one job worker to another” shall be omitted.

4. In the said rules, in rule 46, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

5. In the said rules, in rule 49, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

6. In the said rules, in rule 54,—

(a) in sub-rule (2), the following proviso shall be inserted, namely:—

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.