

4. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Signature

Date:

Name of Authorised Signatory
Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Goa Goods and Services Tax Act, 2017 or by availing the benefit of Government Notification No. 38/1/2017-Fin(R&C)(2/2019-Rate)/2527 dated 8th March, 2019, published in the Official Gazette, Series I No. 49, Extraordinary No. 2 dated 8th March, 2019 shall make payment of tax on quarterly basis by the due date.
 2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
 3. Negative value may be reported as such if such value comes after adjustment.
 4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
 5. Interest shall be leviable if payment is made after the due date.
 6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.”.
5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:—

“17. Taxpayers who want to pay tax by availing benefit of notification No. 38/1/2017-Fin(R&C)(2/2019-Rate)/2527 dated 8th March, 2019, as amended, shall indicate such option at serial No. 5 and 6.1(iii) of this Form.”.

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

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

Porvorim, 08th May, 2019.

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Notification

38/1/2017-Fin(R&C)(100)/2805

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), the Government of Goa, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of Government Notification No. 38/1/2017-Fin(R&C)(2/2019-Rate)/2527 dated 8th March, 2019, published in the Official Gazette, Series I No. 49, Extraordinary No. 2 dated 8th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Goa Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Goa Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

5. This notification shall deemed to have come into force with effect from the 23rd April, 2019.

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

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

Porvorim, 08th May, 2019.

Notification

38/1/2017-Fin(R&C)(101)/2804

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 appoints the 21st day of June, 2019, as the date from which the provisions of the Goa Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of notification No. 38/1/2017-Fin(R&C)(85), dated 31st December, 2018, published in the Official Gazette, Series I No. 39, Extraordinary No. 2 dated 31st December, 2018, shall come into force.

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

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

Porvorim, 08th May, 2019.

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