

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.

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### 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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