

Notification

38/1/2017-Fin(R&C)(102)

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, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the Government notification No. 38/1/2017-Fin (R&C)(101)/2804, dated 8th May 2019, published in the Extraordinary Official Gazette, Series I No. 6, dated 09th May 2019, namely:—

In the said notification, for the figures, lettes and words “21st day of June, 2019” the figures, letters and word “21st day of August, 2019” shall be submitted.

This notification shall be deemed to have come into force with effect from 21-06-2019.

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

Sunil Masurkar, Addl. Secretary, Finance (R&C).

Porvorim, 1st July, 2019.

Notification

38/1/2017-Fin(R&C)(103)/3060

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 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 registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under 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, 2019	31 st October, 2019

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, 2019 to September, 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, 3rd July, 2019.