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SERIES I No. 29

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control

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#### Notification

38/1/2017-Fin(R&amp;C)(113)

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.	October, 2019 to December, 2019	31st January, 2020
2.	January, 2020 to March, 2020	30th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force with effect from 09-10-2019.

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

*Pranab G. Bhat*, Under Secretary (Finance) (R&C).

Porvorim, 21st October, 2019.

#### Notification

38/1/2017-Fin(R&amp;C)(114)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter

referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

This notification shall be deemed to have come into force with effect from 09-10-2019.

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

*Pranab G. Bhat*, Under Secretary (Finance) (R&C).

Porvorim, 21st October, 2019.

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**Notification**

38/1/2017-Fin(R&C)(115)

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 (Sixth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 09th day of October, 2019.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,—

(a) in sub-rule (3), the following explanation shall be inserted, namely:—

“Explanation.— For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.”;

(b) after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.”.

3. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.

4. In the said rules, in rule 61,—

(a) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1st July, 2017 namely:—

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the