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SERIES I No. 41

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(124)

In exercise of the powers conferred by section 128 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 amendment in the Government notification No. 38/1/2017-Fin(R&C)(43)/433, dated 31st January, 2018, Official Gazette, Series I No. 44, Extraordinary No. 2, dated 05th February, 2018, namely:—

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

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in FORM GSTR-1 between the period from 19th December, 2019 to 10th January, 2020.”

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

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

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

Porvorim, 14th January, 2020.

Notification

38/1/2017-Fin(R&C)(125)/72

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Goa Government, on the recommendations of the Council, 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 (Ninth Amendment) Rules, 2019.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect from the 26th December, 2019.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and