

Panaji, 6th February, 2020 (Magha 17, 1941)

SERIES I No. 45

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

--

Notification

CCT/26-2/2018-19/51/2911

In exercise of the powers conferred by section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), read with sub-rule (5) of rule 61 of the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council hereby makes the following further amendment in the notification No. CCT/26-2/2018-19/48/1771, dated 11th October, 2019, published Extraordinary Official Gazette No. 2, Series I No. 28 dated 11th October, 2019, namely:—

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

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five crore in the previous financial year, whose principal place of business is in the State of Goa shall be furnished electronically through the common portal, on or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020, respectively:

This notification shall be deemed to have come into force with effect from the 3rd day of February, 2020.

Dipak M. Bandekar, Commissioner of State Tax, Goa State.

Panaji, 5th February, 2020.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 1.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—355/160—2/2020.