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**SERIES I No. 28**

# OFFICIAL GAZETTE GOVERNMENT OF GOA

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## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&C)(174)/618

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Goa Goods and Services Tax Rules, 2017, the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification, No. 38/1/2017-Fin(R&C)(133), dated 30th March, 2020, published in the Extraordinary Official Gazette, Series I No. 52, dated 30th March, 2020, namely:—

In the said notification, in the first paragraph,—

(i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

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

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

Porvorim, 14th October, 2020.

### Notification

38/1/2017-Fin(R&C)(175)/619

In exercise of the powers conferred by sixth proviso to rule 46 of the Goa Goods and Services Tax Rules, 2017, the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in Government notification No. 38/1/2017-Fin(R&C)(134), dated 30th March, 2020, published in the Extraordinary Official Gazette, Series I No. 52, dated 30th March, 2020, namely:—

In the said notification,—

(i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.

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

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

Porvorim, 14th October, 2020.