

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Finance
Revenue & Control

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Notification

38/1/2017-Fin(R&C)(181)

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Goods and Service Tax (Amendment) Act, 2020 (Goa Act 1 of 2020), the Government of Goa hereby appoints the 10th day of November, 2020 as the date on which the provisions of section 7 of the said Act shall come into force.

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

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

Porvorim, 30th November, 2020.

Notification

38/1/2017-Fin(R&C)(182)

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 recommendations of the Council, hereby makes the following rules

further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Thirteenth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from 10th day of November, 2020.

2. In the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021 namely:—

“59. *Form and manner of furnishing details of outward supplies.*— (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.