

Table

| Sr. No. | Class of registered persons | Tax period | Period for which late fee waived |
|---------|--|-----------------------------|---|
| (1) | (2) | (3) | (4) |
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | March, 2021 and April, 2021 | Fifteen days from the due date of furnishing return |
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39 | March, 2021 and April, 2021 | Thirty days from the due date of furnishing return |
| 3. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39 | January-March, 2021 | Thirty days from the due date of furnishing return.”. |

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

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

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

Porvorim, 25th May, 2021.

Notification

38/1/2017-Fin(R&C)(197)/1406

In exercise of the powers conferred by section 148 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 amendments in the Government notification No. 38/1/2017/Fin(R&C)(100)/2805 dated the 8th May, 2019, published in the Official Gazette, Extraordinary, Series I No. 6 dated the 9th May, 2019 namely:—

In the said notification, in the third paragraph, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that the said person shall furnish the return in FORM GSTR-4 of the Goa Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2021, upto the 31st day of May, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 30th day of April, 2021.

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

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

Porvorim, 25th May, 2021.

Notification

38/1/2017-Fin(R&C)(198)/1407

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 the recommendations of the Council,