

Panaji, 17th June, 2021 (Jyaistha 27, 1943)

SERIES I No. 12

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(202)1494

In exercise of the powers conferred by sub-section (1) of section 50 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with section 148 of the said Act, the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in Government notification No. 38/1/2017-Fin(R&C)(8) dated the 30th June, 2017, published in Official Gazette, Series I No. 13, Extraordinary No. 3, dated the 30th June, 2017, namely:—

In the said notification, in the first paragraph, in the first proviso,

(i) for the words, letters and figures “required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “month/Quarter” shall be substituted;

(iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	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	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021

(1)	(2)	(3)	(4)
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	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	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

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

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

Porvorim, 16th June, 2021.

Notification

38/1/2017-Fin(R&C)(203)1495

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), 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)(87) dated the 31st December, 2018, published in the Official Gazette, Series I No. 39, Extraordinary No. 2, dated the 31st December, 2018, namely:—

In the said notification,—

(i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely:—