

  
**OFFICIAL GAZETTE**  
**GOVERNMENT OF GOA**  
 PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control

--  
**Notification**

38/1/2017-Fin(R&C)(219)/3120

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, 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 (Ninth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 01st day of December, 2021.

2. In the Goa Goods and Services Tax Rules, 2017,—

(i) in rule 137, with effect from the 30th day of November, 2021, for the words “four years”, the words “five years” shall be substituted.

(ii) in FORM GST DRC-03,—

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through FORM GST DRC-01A” shall be inserted;

(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through FORM GST DRC-01A, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;

(c) against item 5, in column (2), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;

(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:—

OFFICIAL GAZETTE — GOVT. OF GOA  
(EXTRAORDINARY)

SERIES I No. 38

16TH DECEMBER, 2021

"Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/Cess	Inte- rest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/ Credit)	Debit entry No.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												..

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

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

Porvorim, 14th December, 2021.

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

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

**PRICE—Rs. 2.00**

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—298/150—12/2021.