

that state for immediate consumption” shall be substituted;

(iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;

(iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“97A	2009 89 90	Tender coconut water other than those put up in unit container and,— (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
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(v) S. No. 101 and the entries relating thereto shall be omitted;

(vi) against S. No. 141, for the entry in column (2), the entry “8807” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

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

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

Porvorim, 31st December, 2021.

Notification

38/1/2017-Fin(R&C)(20/2021-Rate)/3211

In exercise of the powers conferred by sub-sections (1) of section 11 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(21/2018-Rate), dated the 26th July, 2018, published in the Official Gazette, Extraordinary, Series I No. 17, dated the 26th July, 2018, namely:—

In the said notification, in the TABLE,-

(i) against S. No. 4, for the entry in column (2), the entry “4414” shall be substituted;

(ii) against S. No. 29, for the entry in column (2), the entry “7419 80” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

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

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

Porvorim, 31st December, 2021.

Notification

38/1/2017-Fin(R&C)(222)/3210

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 (Tenth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 29th day of December, 2021.

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

(i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely:—

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,—

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60.”;

(ii) in rule 80,—

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.”;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.”;

(iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

“Provided that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized

representative of the applicant, is submitted along with the refund application in FORM GST RFD-10.”;

(iv) in rule 142, with effect from the 1st day of January, 2022,—

(a) in sub-rule (3), for the words and letters, “fourteen days of detention or seizure of the goods and conveyance”, the words, brackets and figures, “seven days of the notice issued under sub-section (3) of section 129 but before the issuance of order under the said sub-section (3)” shall be substituted;

(b) in sub-rule (5), for the words, “tax, interest and penalty payable by the person chargeable with tax”, the words, “tax, interest and penalty, as the case may be, payable by the person concerned” shall be substituted;

(v) after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:—

144A. “Recovery of penalty by sale of goods or conveyance detained or seized in transit.— (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in FORM GST DRC-10 clearly indicating the

goods or conveyance to be sold and the purpose of sale:

Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of auction:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in FORM GST DRC-12.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

(8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.”;

(vi) for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:—

154. “Disposal of proceeds of sale of goods or conveyance and movable or immovable property.— (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or Central Goods and Services Tax Act, 2017 and the rules made thereunder; and

(d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;

(2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of

144(5),144A and 147(12)” shall be substituted;

(b) for the word “goods”, the words “goods or conveyance” shall be substituted;

(x) in FORM GST DRC-12, with effect from the 1st day of January, 2022—

(a) for the words, figures, brackets and letter “See rule 144(5) & 147(12)”, the words, figures and brackets “See rule 144(5),144A and 147(12)” shall be substituted;

(b) for the word “goods”, wherever it occurs, the words “goods or conveyance” shall be substituted;

(c) after the words, figures, brackets and letters “provisions of section 79(1)(b)/(d)”, the words, figures and brackets “or section 129(6)” shall be inserted;

(xi) for FORM GST DRC-22, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:—

“FORM GSTDRC-22
[See rule159(1)]

Reference No.: Date:
To

..... Name
..... Address

(Bank/Post Office/Financial Institution/
/Immovable property registering authority/
/Regional Transport Authority/Other Relevant
Authority)

Provisional attachment of property under
section 83

It is to inform that M/s -----
(name) having principal place of business at
------(address) bearing registration
number as -----(GSTIN/ID),PAN is a
registered taxable person under the <<SGST/
CGST>>Act.

or

It is to inform that Shri..... (name)
resident of..... (address) bearing
PAN and/or Aadhaar No.

is a person specified under sub-section (1A) of
section 122.

Proceedings have been launched against
the aforesaid person under section<<----->>of
the said Act to determine the tax or any other
amount due from the said person. As per
information available with the department, it
has come to my notice that the said person has
a-<<saving/current/FD/RD/depository
>>account in your << bank/post office/
financial institution>> having account No. <<
A/c No. >>;

or

property located at << property ID &
location>>.

or

Vehicle No. <<description>>

or

Others (please specify) ... <<description>>

In order to protect the interests of revenue
and in exercise of the powers conferred under
section 83 of the Act, I ----- (name), -----
(designation), hereby provisionally attach the
aforesaid account/property.

No debit shall be allowed to be made from
the said account or any other account operated
by the aforesaid person on the same PAN
without the prior permission of this
department.

or

The property mentioned above shall not be
allowed to be disposed of without the prior
permission of this department.

Signature

Name

Designation

Copy to (person)”

(xii) in FORM GST DRC-23, with effect from
the 1st day of January, 2022,–

(a) after “/Immovable property
registering authority”, the following shall
be inserted, namely:—

“/Regional Transport Authority/Other
Relevant Authority”;

(b) for the words “proceedings pending
against the defaulting person which

warrants the”, occurring at both the places, the words, “requirement of” shall be substituted;

(xiii) in FORM APL-01, in entry number 15, for the table under clause (a), the following table shall be substituted, with effect from the 1st day of January, 2022, namely:—

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess					< total >	
	Interest					< total >	
	Penalty					< total >	
	Fees					< total >	
	Other charges					< total >	
(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess					< total >	< total >
(c) Pre-deposit in case of sub-section (3) of section 129	Penalty					< total >”;	

(xiv) after FORM GST DRC-22, the following form shall be inserted with effect from the 1st day of January, 2022, namely:—

“FORM GST DRC – 22A
[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To

The Pr. Commissioner/Commissioner

.....(Jurisdiction)

Application for filing objection against provisional attachment of property

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.

Ref ID	
Property provisionally attached	<< property id & location >>
Account provisionally attached	<< saving/current/FD/RD/depository account no >>
Vehicle provisionally attached	<< Vehicle details >>
Any other property	<< details >>

2. In accordance with the provisions of Rule 159(5) of the Goa GST Rules, 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name –

GSTIN (in case of registered person) –

PAN and/or Aadhaar No. (in case of others) –

Place –

Date –

Signature of Authorized Signatory”.

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

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

Porvorim, 31st December, 2021.

Notification

38/1/2017-Fin(R&C)(21/2021-Rate)/8215

In exercise of the powers conferred by sub-sections (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council and in supersession of notification No., 38/1/2017-Fin(R&C)(14/2021-Rate)2084, dated the 30th November, 2021, published in the Extraordinary Official Gazette, Series I No. 36, dated the 2nd December, 2021, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-Rate), dated the 30th June, 2017, published in the

Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

a. in Schedule I–2.5%, serial number 225 and the entries relating thereto shall be omitted;

b. in Schedule II–6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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2. This notification shall come into force on the 1st day of January, 2022.

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

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

Porvorim, 31st December, 2021.

Notification

38/1/2017-Fin(R&C)(22/2021-Rate)/8216

In exercise of the powers conferred by sub-sections (1), sub-sections (3), and sub-section (4) of section 9, sub-section (1) section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of notification No., 38/1/2017-Fin(R&C)(15/2021-Rate)2084, dated the 30th November, 2021, published in the Extraordinary Official Gazette, Series I No. 36, dated the 2nd December, 2021, hereby makes the following amendments in the Government notification 38/1/2017-Fin(R&C)(11/2017- Rate), dated the 30th June, 2017, published in the Extraordinary Official