

2. This notification shall be deemed to have come into force with effect from the 5th day of July, 2022.

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

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

Porvorim, 8th July, 2022.

**Notification**

38/1/2017-Fin(R&C)(231)/528

In exercise of the powers conferred by section 168A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the Government notification No. 38/1/2017-Fin(R&C)(148) dated the 5th June, 2020, published in the Official Gazette, Extraordinary, Series I No. 10, dated the 8th June, 2020 and No. 38/1/2017-Fin(R&C)(199)/1408 dated the 25th May, 2021, published in the Official Gazette, Extraordinary, Series I No. 8, dated the 26th May, 2021, the Government of Goa, on the recommendations of the Council, hereby,—

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February,

2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

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

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

Porvorim, 8th July, 2022.

**Notification**

38/1/2017-Fin(R&C)(232)/529

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 (Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 5th day of July, 2022.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A, in sub-rule (4), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.”;

3. In the said rules, in Explanation 1 to rule 43, after clause (c), the following clause shall be inserted, namely:—