

2. This notification shall come into force with effect from the 1st day of October, 2023.

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

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

Porvorim, 13th September, 2023.

Notification

38/1/2017-Fin(R&C)(259)/3240

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely:—

(i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;

(ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub-section (3) of section 52 of the said Act; and

(iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.

2. This notification shall come in to force with effect from the 1st day of October, 2023.

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

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

Porvorim, 13th September, 2023.

Notification

38/1/2017-Fin (R&C)(256)/3241

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Goods and Services Tax Act, 2023 (Goa Act 31 of 2023), the Government of Goa hereby appoints,—

(a) the 1st day of October, 2023, as the date on which the provisions of sections 2 to 23 (except sections 14 to 18) of the said Act shall come into force;

(b) the 1st day of August, 2023, as the date on which the provisions of sections 14 to 18 of the said Act shall come into force.

2. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.

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

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

Porvorim, 13th September, 2023.

Notification

38/1/2017-Fin (R&C)(257)/3242

In exercise of the powers conferred by section 158A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (Act 13 of 2017), the Government of Goa, on the recommendations of the Council, hereby notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under section 158A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

2. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation.— For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in