

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 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)(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

the Non-Banking Financial Company-Account Aggregator (Reserve Bank) Directions, 2016.

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)(261)/3243

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 (Second Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 4th August, 2023.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,

(i) for sub-rule (4A), the following sub-rule shall be substituted, namely:—

“(4A) Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents

uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”;

(ii) after sub-rule (4A), the following sub-rule shall be inserted, namely:—

“(4B) The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the provisions of sub-rule (4A) shall not apply.”;

(iii) in sub-rule (5), after the words, brackets and figure “sub-rule (4)”, the words, brackets, figure and letter “or sub-rule (4A)”, shall be inserted.

3. In the said rules, in rule 9,

(i) in sub-rule (1), in the proviso,

(a) in the longline, the words “in the presence of the said person” shall be omitted.

(b) after clause (a), the following clause shall be inserted, namely:—

“(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or”;

(ii) in sub-rule (2), in the proviso, after clause (a), the following clause shall be inserted, namely:—

“(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or”.

4. In the said rules, in rule 10A, for the portion beginning with the words and figure “as soon as may be, but not later than forty-five days” and ending with the words “in order