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OFFICIAL GAZETTE

GOVERNMENT OF GOA



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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(258)/3239

In exercise of the powers conferred by sub-section (2) of section 23 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely:—

(i) such persons shall not make any inter-State supply of goods;

(ii) such persons shall not make supply of goods through electronic commerce operator in more than one State;

(iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961);

(iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;

(v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);

(vi) such persons shall not be granted more than one enrolment number in a State or Union territory;

(vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and

(viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

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