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OFFICIAL GAZETTE

GOVERNMENT OF GOA



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EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

No. CCT/26-2/2024-25/287/4392

Read: Notification No. 01/2025-Central Tax dated 10-01-2025 issued by Under Secretary, CBIC, Department of Revenue, Ministry of Finance, Government of India.

In exercise of the powers conferred by the first proviso to sub-section (1) of Section 37 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the Government Notification No. CCT/26-2/2018-19/64/1825 dated the 25th November, 2020, published in the Official Gazette, Extraordinary, Series II No. 35 dated the 26th November, 2020, namely:—

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:—

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of Section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish

return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025.”

2. This notification shall be deemed to have come into force with effect from the 10th day of January, 2025.

Vishant S. N. Gaunekar, Commissioner of State Taxes, Goa.

Panaji, 15th January, 2025.

Notification

No. CCT/26-2/2024-25/288/4393

Read: Notification No. 02/2025-Central Tax dated 10-01-2025 issued by Under Secretary, CBIC, Department of Revenue, Ministry of Finance, Government of India.

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under—

(i) sub-section (1) of Section 39, for the month of December, 2024, till twenty-second day of January, 2025;

(ii) proviso to sub-section (1) of Section 39, for the quarter of October, 2024 to December, 2024, for