Reg. No. RNP/GOA/32/2024-2026

RNI No. GOAENG/2002/6410

Panaji, 15th January, 2025 (Pausa 25, 1946)

SERIES II No. 41

# OFFICIAL GAZETTE

# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

# 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 the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely:-

TABLE

| Sr. No. | Class of registered persons | Due date |
|---|---|---|
| 1 | 2 | 3 |
| 1. | Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep | Twenty-fourth day of January, 2025. |
| 2. | Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi | Twenty-sixth 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.

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## Notification

No. CCT/26-2/2024-25/289/4394

Read: Notification No. 03/2025-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 by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of Section 39 of the said Act read with Rule 63 of the Goa Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15th 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.

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## Notification

No. CCT/26-2/2024-25/290/4395

Read: Notification No. 04/2025-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 by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of Section 39 of the said Act read with Rule 65 of the Goa Goods and Services Tax Rules, 2017, for the month of December, 2024 till the 15th 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.

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## Notification

No. CCT/26-2/2024-25/291/4396

Read: Notification No. 05/2025-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