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.

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.

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.

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