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

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 registered person, required to deduct tax at source under the provisions of Section 51 of the said Act, in FORM GSTR-7 under sub-section (3) of Section 39 of the said Act read with Rule 66 of the Goa Goods and Services Tax Rules, 2017, for the month of December, 2024, till the 12th 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/26-2/2024-25/292/4397

Read: Notification No. 06/2025-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 first proviso to sub-section (4) of Section 52 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 statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8, under sub-section (4) of Section 52 of the said Act read with Rule 67 of the Goa Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 12th 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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Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE–Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—333/80—01/2025.