

Notification

38/1/2017-Fin(R&C)(288)/27549

Ref.: Notification No. 08/2025–CENTRAL TAX issued by, Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O. 419(E) dated the 23rd January, 2025.

In exercise of the powers conferred by Section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby waives the amount of late fee referred to in Section 47 of the said Act in respect of the return to be furnished under Section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under Section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

2. This notification shall be deemed to have come into force with effect from the 23rd day of January, 2025.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R & C).

Porvorim, 5th February, 2025.

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