

Notification

38/1/2017-Fin(R&C)(284)/26947

In exercise of the powers conferred by sub-section (1) of Section 128A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said Section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:—

TABLE

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of Section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section
(1)	(2)	(3)
1.	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of Section 128A of the said Act, has been issued	31-03-2025
2.	Registered persons to whom a notice has been issued under sub-section (1) of Section 74, in respect of the period referred to in sub-section (1) of Section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of Section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of Section 73 of the said Act	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under Section 73 of the said Act.

2. This notification shall come into effect from the 1st day of November, 2024.

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

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

Porvorim, 29th October, 2024.

Notification

38/1/2017-Fin(R&C)(285)/26948

In exercise of the powers conferred under the Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to

as the said person), against whom any order under Section 73 or Section 74 or Section 107 or Section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of Section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of Section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under Section 73 or Section 74 or Section 107 or Section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of Section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of Section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in Annexure A of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically—

(i) in FORM GST DRC-08, in cases where rectification of an order issued under Section 73 or Section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under Section 107 or Section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of Section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said Section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

ANNEXURE A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

1. Basic Details:

(a) GSTIN:

(b) Legal Name:

(c) Trade Name, if any:

(d) Order in respect of which rectification application has been filed:

(1) Order Reference Number:

(2) Order Date:

Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of Section 16, which is now eligible as per sub-section (5) of Section 16 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or

- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of Section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of Section 16 of the said Act:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

4	Declaration: 4. I undertake that, no appeal under Section 107 or Section 112 of the said Act is pending against the order against which this rectification application is filed. 5. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.
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5	Verification: I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.
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Signature of authorised signatory
Name/Designation
Email address
Mobile No.

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

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

Porvorim, 29th October, 2024.

Notification

38/1/2017-Fin(R&C)(286)/26949

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), and in supersession of the Government Notification No. 38/1/2017-Fin(R&C)(206)1498, published in the Official Gazette, Extraordinary, Series I No. 12 dated the 17th June, 2021, except as respects things done or omitted to be done before such supersession, the Government of Goa, on the recommendations of the Council, hereby waives the amount of late fee payable under Section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of Section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under Section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees: