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.

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.

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.

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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:

Provided further that the total amount of late fee payable under Section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of State tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on 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.

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