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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