



Government of Goa  
Department of Commercial Taxes  
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CCT/ 26-4/2017-2018/C 990

Dated: 15<sup>th</sup> July, 2019

**CORRIGENDUM TO CIRCULAR NO. 04/2019-20 – GST**

**Subject: Corrigendum to Circular No.04/2019-20- GST dated 8<sup>th</sup> April, 2019 issued vide F.no.CCT/ 26-4/2017-2018/C 107-Reg.**

In para 2(i) of the Circular No.04/2019-20- GST dated 8th April, 2019,  
*for*

“(i) a registered person who wants to opt for payment of State tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 30<sup>th</sup> April, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

*read,*

“(i) a registered person who wants to opt for payment of State tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as



listed at Sl. No. 5(iii) of the said form, latest by 31<sup>st</sup> July, 2019. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.



(Dipak M. Bandekar)  
Commissioner of State Tax,  
Goa

Note 1: Similar circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Corrigendum to Circular No. 97/16/2019-GST dated 1st July, 2019.