

"Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019. ";

(ii) in rule 142, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 125" shall be inserted.

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

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 11th September, 2018.

### Office Memorandum

38/5/2018-Fin (R & C)/1493

**Sub.:-** Measures to be taken by various State Government Authorities for ensuring compliance to GST by taxpayers/contractors/suppliers, etc.

The Goods & Services Tax (GST) regime has been implemented in India w.e.f. 01-07-2017 and by now, after more than a year, the GST common Portal has stabilized and taxpayers are filing their returns online on the portal <https://www.gst.gov.in>. It has been noticed that there are sizeable number of registered taxpayers from the works contract sector who are non-compliant on GST common portal and have failed to make timely payments of GST collected by them, while filing returns.

2. The provisions of section 51 of GST Law (Central Goods & Services Act, 2017 and the Goa Goods & Service Tax Act, 2017) relating to Tax Deduction at Source (TDS) have still not been implemented and as such TDS deductions are not being presently made. As a result of this situation, the Works Contractors/Suppliers are getting into their hands the entire portion of tax amount of 12% of the value of contract from the Government without any TDS. Thus if a works contractor/supplier commits any default in filing his GST returns on time, he is able to utilize this tax amount for his business without depositing the same into Government Treasury.

3. In view of the above and in the interest of Revenue collection, the Government has decided to link the GST compliance of all Works contractors/Suppliers dealing with any State Government Department/Government Corporations/Government Companies/Other Government Controlled Bodies/Local Bodies/Public Sector Undertakings/Autonomous Bodies, etc. (hereinafter referred to as "Concerned Authorities") and it is directed to take the following steps for ensuring GST return filing compliance which in turn will lead to increase in the tax collection:

The Concerned Authorities shall immediately take the following steps.

**i) Eligibility for participating in any Tender for procurement of goods or services.**

The Concerned Authorities shall obtain a copy of Application Reference Number(ARN) generated on GST common Portal [www.gst.gov.in](http://www.gst.gov.in) by the Taxpayer after filing his latest return which was due as per GST Law. The Concerned Authorities shall carry out necessary changes in their Rules/Byelaws/Manuals/Tender documents, etc. as may be required for making the submission of documentary proof mandatory towards GST compliance upto date for being eligible to participate in any tender/quotation, etc.

**ii) Eligibility for receiving any work order/supply order**

The Concerned Authorities shall obtain before issuing any work order/supply order, a copy of Application Reference Number(ARN) generated on GST common portal [www.gst.gov.in](http://www.gst.gov.in) by the Taxpayer after filing his latest return which was due as per GST Law. The Concerned Authorities shall carry out necessary changes in their Rules/Byelaws/Manuals/Work Order/Letter of Intent, etc. as may be required for making the submission of documentary proof mandatory towards GST compliance upto date for being eligible to receive any work order/supply order.

**iii) Eligibility for receiving any payments**

The concerned Authorities shall obtain before sanctioning/making any payments, a copy of Application Reference Number(ARN) generated on GST common portal [www.gst.gov.in](http://www.gst.gov.in) by the Taxpayer after filing his latest return which was due as per GST Law. The Concerned Authorities shall carry out necessary changes in their Rules/Byelaws/Manuals/Work Orders issued/Tender documents, etc. as may be required for making the submission of documentary proof mandatory towards GST compliance upto date for being eligible to receive any payments.

**iv) For issuing any permission/consent/NOC for holding Exhibitions/Exhibition-cum-Sale/any Event for Supply of goods/services**

The Concerned Authorities shall incorporate a condition in any such permission/consent/NOC issued for holding/organizing Exhibitions/Exhibition-cum-Sale/any event within the State of Goa for supply of goods/services, that the organizer of such event shall obtain GST registration as a Taxpayer and shall also ensure that all persons to whom stalls are allotted at such events are registered under GST either as Regular Taxpayer or as a Composition Taxpayer/Casual Taxable Person/Non-resident Taxable Person and that a board showing GSTIN, Legal Name, Trade name is displayed in a conspicuous place at such event by each of the stall owner. The organizer of such event shall submit to the local Ward Office of Commercial Tax Department, a list of all stall holders with their respective GSTIN at least one (01) day prior to the start of such event.

**v) Verification of compliance status on GST common Portal before taking any actions at points (i) to (iv) above.**

The Concerned Authorities shall, before taking action at points (i) to (iv) above, visit the GST common Portal at <https://www.gst.gov.in> and click on 'search by GSTIN/UIN' on home page and then enter GSTIN of the Taxpayer and thereafter click on 'search'. The entire registration details and return filing status of the concerned Taxpayer will be displayed on the screen. Upon conforming that concerned Works Contractor/Supplier/Taxpayer has filed all returns till date, the Concerned Authorities shall endorse a certificate on the file noting that the status has been duly verified on GST Common Portal and thereafter proceed further for processing of the matter for issuing tender form/work order/releasing payments/issuing permission as the case may be. The statutory time limits for online filing of each type of returns is made available on the GST common Portal.

4. The Concerned Authorities shall issue necessary Circulars/Instructions to all their subordinate authorities/undertakings under their administrative control to ensure compliance and mark copies of the same to the Finance Department and the Commissioner, State Taxes.

5. The Director of Municipal Administration shall issue necessary directions to the City Corporation of Panaji and all Municipal Councils in Goa and the Director of Panchayats shall

issue necessary directions to the Village Panchayats and Zilla Panchayats in Goa, to ensure this compliance.

6. All HODs shall submit compliance report to the Finance (R&C) Department within 30 days from the date of receipt of this Office Memorandum.

7. This Office Memorandum shall not apply to procurement of any supply of goods and/or services by the Concerned Authorities for transaction value upto Rs. 50,000/- (Rupees fifty thousand only).

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 11th September, 2018.

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