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OFFICIAL GOVERNMENT OF GOA GAZETTE

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GOVERNMENT OF GOA

Department of Law
Legal Affairs Division

Notification

7/12/2024-LA-150

The Goa Goods and Services Tax (Second Amendment) Act, 2024 (Goa Act 13 of 2024), which has been passed by the Legislative Assembly of Goa on 31-07-2024 and assented to by the Governor of Goa on 16-08-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 21st August, 2024.

The Goa Goods and Services Tax (Second Amendment) Act, 2024

(Goa Act No. 13 of 2024)[16-08-2024]

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ACT

Further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Second Amendment) Act, 2024.

(2) The provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette appoint and different dates may be appointed for different provisions of this Act.

2. *Amendment of section 2.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in section 2, for clause (61), the following clause shall be substituted, namely:—

"(61) "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;"

3. *Substitution of section 20.*— For section 20 of the principal Act, the following section shall be substituted, namely:—

"20. *Manner of distribution of credit by Input Service Distributor.*— (1) Any office of the supplier of goods or services or both

which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, including the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.”.

4. *Insertion of new section 122A.*— After section 122 of the principal Act, the following section shall be inserted, namely:—

“122A. *Penalty for failure to register certain machines used in manufacture of goods as per special procedure.*— (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where,—

(a) the penalty so imposed is paid; and

(b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”.

SANDIP JACQUES,
Secretary to the Government
of Goa, Law Department
(Legal Affairs).
Secretariat,
Porvorim, Goa.
21st August 2024

Notification

7/15/2024-LA-151

The Goa Appropriation (No. 2) Act, 2024 (Goa Act 12 of 2024), which has been passed by the Legislative Assembly of Goa on 07-08-2024 and assented to by the Governor of Goa on 16-08-2024, is hereby published for the general information of the public.

Dnyaneshwar Raut Dessai, Joint Secretary (Law).

Porvorim, 21st August, 2024.

The Goa Appropriation (No. 2) Act, 2024

(Goa Act No.12 of 2024) [16-08-2024]

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ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 2024-2025.

Be it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India, as follows:—