

(ii) where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:

(a) Where the time period of 90 days (initial 30 days and extension of (30+30 days) since cancellation of registration has elapsed by 31-08-2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September, 2021, without any further extension of time by Additional Commissioner/Commissioner.

(b) Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31-08-2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September, 2021, with the extension of timelines by another 30 days beyond 30-09-2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of Section 30 of the Goa GST Act.

(c) Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31-08-2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September, 2021, with the extension of timelines by another 30 days beyond 30-09-2021 by the Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of Section 30 of the Goa GST Act.

3. Difficulty, if any, in implementation of this Circular may be please be brought to the notice of the undersigned.

Hemant Kumar, IAS, Commissioner State Tax, Goa.
Panaji, 26th October, 2021.

Note: 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 Circular No. 158//14/2021-GST dated 6th September, 2021.

No. CCT/26-4/2017-18/E/1874

Circular

(No. 13/2021-22-GST)

Subject: Clarification in respect of certain GST related issues – reg.

Various representations have been received from taxpayers and other stakeholders seeking clarification in respect of certain issues pertaining to GST laws. The issues have been examined. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the undersigned, in exercise of its powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as "Goa GST Act"), hereby clarifies each of these issues as under:

Sr. No.	Issue	Classification
1	2	3
1.	Section 16 (4), as amended with effect from 01-01-2021, provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under Section 39 for month of September following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier. Doubts has been raised seeking following clarification: 1. which of the following dates are relevant to determine the 'Financial year' for the purpose of Section 16(4):	1. With effect from 01-01-2021, Section 16(4) of the Goa GST Act, 2017 was amended vide The Goa Goods and Services Tax (Second Amendment) Act, 2020 (Goa Act 13 of 2020), so as to delink the date of issuance of debit note from the date of issuance of the underlying Invoice for purposes of availing input tax credit. The amendment made is shown as Below: " <i>A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under Section 39 for the month of September following the end of financial year to which such invoice or invoice relating</i>

1	2	3
<p>(a) date of issuance of debit note, or (b) date of issuance of underlying invoice.</p>	<p><i>to such debit note pertains or furnishing of the the relevant annual return, whichever is earlier."</i></p>	
<p>2. Whether any availment of input tax credit, on or after 01-01-2021, in respect of debit notes issued either prior to or after 01-01-2021, will be governed by the provisions of the amended Section 16 (4), or the amended provision will be applicable only in respect of the debit notes issued after 01-01-2021?</p>	<p>As can be seen, the words "invoice relating to such" were omitted w.e.f. 01-01-2021.</p>	<p>2. The intent of Law as specified in the Memorandum explaining the Goa Goods and Services Tax (Second Amendment) Bill, 2020 (Bill No. 19 of 2020) states that "<i>(iii) amend subsection (4) of Section 16 of the said Act so as to delink the date of issuance of debit note from the date of issuance of the underlying invoice for purposes of availing input tax credit.</i>"</p>
		<p>3. Accordingly, it is clarified that:</p> <p>(a) w.e.f. 01-01-2021, in case of debit notes, the date of issuance of debit note (not the date of underlying invoice) shall determine the relevant financial year for the purpose of Section 16 (4) of the Goa GST Act.</p> <p>(b) The availment of ITC on debit notes in respect of amended provision shall be applicable from 01-01-2021. Accordingly, for availment of ITC on or after 01-01-2021 in respect of debit notes issued either prior to or after 01-01-2021, the eligibility for availment of ITC will be governed by the amended provision of Section 16(4), whereas any ITC availed prior to 01-01-2021, in respect of debit notes, shall be governed under the provisions of Section 16(4), as it existed before the said amendment on 01-01-2021.</p>
		<p><i>Illustration 1.</i> A debit note dated 07-07-2021 is issued in respect of the original invoice dated 16-03-2021. As the invoice pertains to F. Y. 2020-21, the relevant financial year for availment of ITC in respect of the said invoice in terms of Section 16(4) of the Goa GST shall be 2021. However debit note has been issued in FY 2021-22, the relevant financial year for availment of ITC in respect of the said debit note shall be 2021-22 in terms of amended provision of Section 16(4) of the Goa GST Act.</p>
		<p><i>Illustration 2.</i> A debit note has been issued on 10-11-2020 in respect an invoice dated 15-07-2019. relevant financial year for availment of input tax credit on the said debit note, on or after 01-01-2021,</p>

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2. Whether carrying physical copy of invoice is compulsory during movement of goods in cases where suppliers have issued invoices in the manner prescribed under Rule 48 (4) of the Goa GST Rules, 2017 (i.e. in cases of e-invoice)

will be FY 2020-21 and accordingly, the registered person can avail ITC on the same till due date of furnishing of FORM GSTR-3B for the month of September, 2021 or furnishing of the annual return for FY 2020-21, whichever is earlier.

1. Rule 138A (1) of the Goa GST Rules, 2017 *inter-alia*, provides that the person in charge of a conveyance shall carry— (a) the invoice or bill of supply or delivery challan, as the case may be; and (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.
2. Further, rule 138A (2) of Goa GST Rules, after being amended vide Notification No. 38/1/2017-Fin (R & C) (176)/620 dated 14-10-2020, states that “*In case, invoice is issued in the manner prescribed under sub-rule (4) of Rule 48, the Quick Reference (QR) code having an embedded invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice*”.
3. A conjoint reading of Rules 138A (1) and 138A (2) of Goa GST Rules, 2017 clearly indicates that there is no requirement to carry the physical copy of tax invoice in cases where e-invoice has been generated by the supplier. After amendment, the revised Rule 138A (2) states in unambiguous words that whenever e-invoice has been generated, the Quick Reference (QR) code, having an embedded Invoice Reference Number (IRN) in it, may be produced electronically for verification by the proper officer in lieu of the physical copy of such tax invoice.
4. Accordingly, it is clarified that there is no need to carry the physical copy of tax invoice in cases where invoice has been generated by the supplier in the manner prescribed under Rule 48 (4) of the Goa GST Rules and production of the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) electronically, for verification by the proper officer, would suffice.

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	3. Whether the second proviso to Section 54 (3) of CGST/SGST Act, prohibiting refund of unutilized ITC is applicable in case of exports of goods which are having NIL rate of export duty	1. The term 'subjected to export duty' used in second proviso to Section 54 (3) of the Goa GST Act, 2017 means where the goods are actually leviable to export duty and suffering export duty at the time of export. Therefore, goods in respect of which either NIL rate is specified in Second Schedule to the Customs Tariff Act, 1975 or which are fully exempted from payment of export duty by virtue of any customs notification or which are not covered under Second Schedule to the Customs Tariff Act, 1975, cannot be considered to be subjected to any export duty under Customs Tariff Act, 1975. 2. Accordingly, it is clarified that only those goods which are actually subjected to export duty i.e., on which some export duty has to be paid at the time of export, will be covered under the restriction imposed under Section 54 (3) from availment of refund of accumulated ITC. Goods, which are not subject to any export duty and in respect of which either NIL rate is specified in Second Schedule to the Customs Tariff Act, 1975 or which are fully exempted from payment of export duty by virtue of any customs notification or which are not covered under Second Schedule to the Customs Tariff Act, 1975, would not be covered by the restriction imposed under the second proviso to Section 54 (3) of the Goa GST Act for the purpose of availment of refund of accumulated ITC.

2. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

Hemant Kumar, IAS, Commissioner State Tax, Goa.

Panaji, 26th October, 2021.

Note: 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 Circular No. 160/16/2021-GST dated 20th September, 2021.

No. CCT/26-4/2017-18/E/1875

Circular

(No. 14/2021-22-GST)

Subject: Clarification relating to export of services-condition (v) of Section 2 (6) of the IGST Act, 2017-reg.

Various representations have been received citing ambiguity caused in interpretation of the Explanation 1 under Section 8 of the IGST Act, 2017 in relation to condition (v) of export of services as mentioned in sub-