

Panaji, 12th February, 2019 (Magha 23, 1940)

SERIES I No. 45

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

38/1/2017-Fin(R&amp;C)

#### Order No. 02/2019-State Tax

Whereas, sub-section (4) of section 52 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

And whereas, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December, 2018, as a result whereof, the statement under sub-section (4) of section 52

of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

Now, therefore, in exercise of the powers conferred by section 172 of the Goa Goods and Services Tax Act, 2017, the Government of Goa, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. *Short title.*— This Order may be called the Goa Goods and Services Tax (Second Removal of Difficulties) Order, 2019.

2. In section 52 of the Goa Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word “31st January, 2019”, the figures, letters and word “07th February, 2019” shall be substituted.

3. This notification shall deemed to have come into force with effect from the 1st day of February, 2019.

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

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

Porvorim, 11th February, 2019.

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