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SERIES I No. 49

# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY No. 3

### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

—  
38/1/2017-Fin(R&C)

#### Order No. 03/2019-State Tax

Whereas, clause (c) of sub-section (3) of section 31 the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, 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 (Third Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. 38/1/2017-Fin(R&C) (2/2019-Rate)/2527 published in the Official Gazette, Extraordinary No. 2, Series I No. 49, dated the 08-03-2019.

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

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

Porvorim, 12th March, 2019.

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