

Panaji, 13th December, 2019 (Agrahayana 22, 1941)

SERIES I No. 37

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

38/12017-Fin(R&amp;C)

#### Removal of Difficulty Order No. 08/2019-State Tax

Whereas, sub-section (1) of section 44 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 registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

And whereas, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said 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 (Eighth Removal of Difficulties) Order, 2019.

2. For the Explanation in section 44 of the Goa Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely:—

*“Explanation.*— For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or

before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020.”.

3. This order shall deemed to have come into force with effect from the 14th November, 2019.

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

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 10th December, 2019.

**Notification**

38/1/2017-Fin(R&C)(117)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Seventh Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 14th day of November, 2019.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),—

(i) in **FORM GST RFD-01**, in Annexure 1,

(a) for **Statement 1A**, the following Statement shall be substituted, namely:—

**“Statement 1A [rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sr. No.	Details of documents of inward supplies received of inputs received							Tax paid on inward supplies			Details of documents of outward supplies issued				Tax paid on outward supplies			
	Type of Inward Supply	GSTIN of Supplier/ /Self GSTIN	Type of Document	No./B/E	Port Code	Date	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Type of Outward Supply	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2B/ B2C							