

Panaji, 20th December, 2018 (Agrahayana 29, 1940)

SERIES I No. 38

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

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#### Order

38/1/2017-Fin(R&amp;C)/1973

01/2018-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, the electronic system to be developed is at the advanced stage and is likely to be made operational by the 31st January, 2019 as a result whereof, the said annual return for the period from the 1st July, 2017 to the

31st March, 2018 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 effects 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 (Removal of Difficulties) Order, 2018.

2. In section 44 of the Goa Goods and Services Tax Act, 2017, after sub-section (2), the following Explanation shall be inserted, 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 March, 2019.”.

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

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

Porvorim, 17th December, 2018.

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Suggestions are welcomed on e-mail: [dir-gpps.goa@nic.in](mailto:dir-gpps.goa@nic.in)