

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”

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

*Michael M. D'Souza*, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

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

Order No. 03/2018-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, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational 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 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 (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Goa Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

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

*Michael M. D'Souza*, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

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

Order No. 04/2018-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;