

Panaji, 9th May, 2023 (Vaisakha 19, 1945)

SERIES I No. 5

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&C) (5/2023-Rate)/3430

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Notification No. 38/1/2017-Fin(R&C) (11/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table, against serial number 9, in item (iii) (b), in the

conditions in column (5), after the second proviso to condition (2), the following shall be inserted namely,—

“: Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023.

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration whichever is later”

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

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

Porvorim, 9th May, 2023.