

(B) in Annexure V,

(i) in para 2, for the words “end of the financial year for which it is exercised”, the words and figures “the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date”, shall be substituted;

(ii) in note to the Annexure, for the words, figures and letters “The last date for exercising the above option for any financial year is the 15th March of the preceding financial year”, the words, figures and letters “The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:—

“ANNEXURE –VI  
FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date:-

1. I/We \_\_\_\_\_ (name of Person), authorized representative of M/s. \_\_\_\_\_ had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year \_\_\_\_\_ under forward charge by filing Annexure V on \_\_\_\_\_;

2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year \_\_\_\_\_;

3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name:-

GSTIN:-

PAN No.:-

Signature of Authorized representative:

Name Authorized Signatory :

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year”.

2. This notification shall come into force with effect from 27th July, 2023.

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

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

Porvorim, 26th July, 2023.

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**Notification**

No. 38/1/2017-Fin(R&C)(07/2023-Rate)/3710

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend the Notification No. 38/1/2017-Fin(R&C)(12/2017-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 19C, for the entry in column (3), the following entry shall be substituted:—

(3)

“Satellite launch services.”.

2. This notification shall come into force with effect from 27th July, 2023.

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

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

Porvorim, 26th July, 2023.