

Notification

38/1/2017-Fin(R&C)(4)

In exercise of the powers conferred by sub-section (2) of section 23 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the said Act.

This notification shall come into force on the 22nd day of June, 2017.

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

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

Porvorim, 21st June, 2017.

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