

Panaji, 3rd September, 2018 (Bhadra 12, 1940)

SERIES I No. 22

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### No. 4

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(66)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Goa Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

#### TABLE

Sr. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
1	2	3
1.	July-September, 2018	31st October, 2018
2.	October-December, 2018	31st January, 2019
3.	January-March, 2019	30th April, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

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

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

Porvorim, 3rd September, 2018.

#### Corrigendum

38/1/2017-Fin(R&C)(12/2018-Rate)(Corri.)

Read: Government Notification 38/1/2017-Fin(R&C)(12/2018-Rate) dated 29-6-2018, published in the Official Gazette, Series I No. 13, Extraordinary dated 29-6-2018.