

Notification

38/1/2017-Fin(R&C)(87)

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 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, and in supersession of the notification No. 38/1/2017-Fin(R&C)(14)/2406 dated 21st September, 2017 published in the Official Gazette, Series I No. 25, Extraordinary, dated 21st September, notification of the Government No. 38/1/2017-Fin(R&C)(27)/3678, dated 08th November, 2017, published in the Official Gazette, Series I No. 31, Extraordinary No. 3, dated 08th November, 2017 and notification of the Government No. 38/1/2017-Fin(R&C)(32) dated 23rd November, 2017, published in the Official Gazette, Series I No. 34, Extraordinary, dated 23rd November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR 3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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

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

Porvorim, 31st December, 2018.

Notification

38/1/2017-Fin(R&C)(88)

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(38)/323, dated the 12th January, 2018, published in the Official Gazette, Series I No. 41, Extraordinary, dated 16th January, 2018, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

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

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

Porvorim, 31st December, 2018.