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GOVERNMENT OF GOA

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EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

CCT/26-2/2018-19/48/1771

In exercise of the powers conferred by section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B of the said rules for each of the months from October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. *Payment of taxes for discharge of tax liability as per FORM GSTR-3B.*— Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount

payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph on which he is required to furnish the said return.

This notification shall be deemed to have come into force with effect from 09-10-2019.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 11th October, 2019.

Notification

CCT/26-2/2018-19/49/1772

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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 Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Goa Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year

or the current financial year, for each of the months from October, 2019 to March, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020

shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force with effect from 09-10-2019.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 11th October, 2019.

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