OFFICIAL GAZETTE

GOVERNMENT OF GOA

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EXTRAORDINARY
No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(119)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (*1*) These rules may be called the Goa Goods and Services Tax (Eighth Amendment) Rules, 2019.

(*2*) They shall be deemed to have come into force with effect from the 13th December, 2019.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (*3*), the following sub-rules shall be inserted, namely:—

"(*4*) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(*5*) Every invoice issued by a person to whom sub-rule (*4*) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(*6*) The provisions of sub-rules (*1*) and (*2*) shall not apply to an invoice prepared in the manner specified in sub-rule (*4*).".

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

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

Porvorim, 1st January, 2020.

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38/1/2017-Fin(R&C)(120)

In exercise of the powers conferred by section 146 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with sub-rule (*4*) of rule 48 of the Goa Goods and Services Tax Rules, 2017, the Goa Government, on the recommendations of the Council, hereby, notifies the following as the