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OFFICIAL GAZETTE

GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(171)

In exercise of the powers conferred by section 168A 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 further amendment in the Government notification No. 38/1/2017-Fin(R&C)(148), dated 5th June, 2020, published in the Extraordinary Official Gazette, Series I No. 10 dated 8th June, 2020, namely:—

In the said notification, in the first paragraph, in clause (i), after the first proviso the following proviso shall be inserted, namely:—

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within

such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020.”.

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

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

Porvorim, 27th October, 2020.

Notification

38/1/2017-Fin(R&C)(172)

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), read with section 148 of the said Act, the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(38)/323 dated 12th January, 2018, published in the Extraordinary Official Gazette, Series I No. 41 dated 16th January, 2018, namely:—

In the said notification:—

After the second proviso, the following proviso shall be inserted, namely:—

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable