

Panaji, 26th May, 2021 (Jyaistha 5, 1943)

SERIES I No. 8

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(194)/1403

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, on the recommendations of the Council, 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 (Second Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force with effect from 27th day of April, 2021.

2. In the Goa Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

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

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

Porvorim, 25th May, 2021.

#### Notification

38/1/2017-Fin(R&amp;C)(195)/1404

In exercise of the powers conferred by sub-section (1) of section 50 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) 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)(8) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—