## **Notification**

## 38/1/2017-Fin(R&C)(210)1502

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, Short title and commencement.— (1) These rules may be called the Goa Goods and Services Tax (Fifth Amendment) Rules, 2021.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 01st day of June, 2021.
  - 2. In the Goa Goods and Services Tax Rules, 2017,—
  - (i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;
  - (ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.".

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

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

Porvorim, 16th June, 2021.

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Department of Home Home-General Division

## Notification

1/72/2013-HD(G)/Colvale/2297

Read: Government Notification No. HD-34-1410/1966-A dated 05th October, 1966, published in the Official Gazette, Series I No. 29 dated 20th October, 1966.

In exercise of the powers conferred by clause (s) of section 2 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), the Government of Goa hereby declares the place Colvale at Colvale to be Colvale Police Station with jurisdiction over the local areas of villages specified below:—

- (1) Assonora.
- (2) Thivim.