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OFFICIAL GOVERNMENT OF GOA GAZETTE



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EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(237)/831

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Goods and Services Tax (Amendment) Act, 2022 (Goa Act 18 of 2022), the Government of Goa hereby appoints the 1st day of October, 2022, as the date on which the provisions of sections 2 to 15, except section 13, of the said Act shall come into force.

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

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

Porvorim, 30th September, 2022.

Notification

38/1/2017-Fin(R&C)(238)/832

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 (Second Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 1st day of October, 2022.

2. In the Goa Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:—

“(h) being a registered person required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to sub-section (1) of section 39, for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;

3. In rule 36 of the said rules,—

(a) in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be omitted;