

**Notification**

38/1/2017-Fin(R&C)(247)/3447

In exercise of the powers conferred by section 168A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the Government Notifications No. 38/1/2017-Fin(R&C)(148), dated the 05-06-2020, published in the Official Gazette, Extraordinary, Series I, No. 10 dated the 08-06-2020, No. 38/1/2017-Fin(R&C)(199) dated the 25-05-2020, published in the Official Gazette, Extraordinary, Series I, No. 8 dated the 26-05-2020 and No. 38/1/2017-Fin(R&C)(231)/528 dated the 08-07-2022, published in the Official Gazette, Extraordinary, Series I, No. 14 dated the 08-07-2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-

section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

(i) for the financial year 2017-18, up to the 31st day of December, 2023;

(ii) for the financial year 2018-19, up to the 31st day of March, 2024;

(iii) for the financial year 2019-20, up to the 30th day of June, 2024.

This notification shall be deemed to have come into force with effect from 31st day of March, 2023.

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

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

Porvorim, 12th May, 2023.

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