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OFFICIAL GOVERNMENT OF GOA GAZETTE



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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C) (269)/3967

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 5th June, 2020 published in the Extraordinary Official Gazette, Series I No. 10, dated the 8th June, 2020 and No. 38/1/2017-Fin(R&C)(199)/1408, dated the 25th May, 2021 published in the Extraordinary Official Gazette, Series I No. 8, dated the 26th May, 2021 and No. 38/1/2017-Fin(R&C)(231)/528, dated the 8th July, 2022, published in the Extraordinary Official Gazette, Series I No. 14, dated the 8th July, 2022, and

No. 38/1/2017-Fin(R&C)(247)/3447, dated the 12th May, 2023 published in the Extraordinary Official Gazette No. 3, Series I No. 6, dated the 15th May, 2023, 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 utilized, relating to the period as specified below, namely:—

(i) for the financial year 2018-19, upto the 30th day of April, 2024;

(ii) for the financial year 2019-20, upto the 31st day of August, 2024.

2. This notification shall be deemed to have come into force with effect from the 28th day of December, 2023.

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

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

Porvorim, 29th December, 2023.

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