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SERIES II No. 32

OFFICIAL GAZETTE



GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

CCT/26-2/2017-18/9

Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under Rule 117 of the Goa Goods and Service Tax Rules, 2017.

In exercise of the powers conferred by Rule 117 of the Goa Goods and Services Tax Rules, 2017 read with Section 168 of the Goa Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. CCT/26-2/2017-18/7 dated 30th October, 2017, published in the Official Gazette, Series II No. 30, Extraordinary No. 3 dated 31st October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in FORM GST TRAN-1 is extended till 27th December, 2017.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Order

CCT/26-2/2017-18/10

Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under Rule 120A of the Goa Goods and Service Tax Rules, 2017.

In exercise of the powers conferred by Rule 120A of the Goa Goods and Services Tax Rules, 2017 read with Section 168 of the Goa Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. CCT/26-2/2017-18/8 dated 30th October, 2017, published in the Official Gazette, Series II No. 30, Extraordinary No. 3 dated 31st October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in FORM GST TRAN-1 is extended till 27th December, 2017.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/21

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with sub-rule (5) of Rule 61 of the Goa Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl No.	Month	Last date for filing of return in FORM GSTR-3B
1	2	3
1.	January, 2018	20th February, 2018.
2.	February, 2018	20th March, 2018.
3.	March, 2018	20th April, 2018.

2. Payment of Taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of Section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/22

In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this Notification referred to as the "said Act"), and in supersession of Notification No. CCT/26-2/2017-18/11 dated the 12th September, 2017, published in the Official Gazette, Series II No. 24 dated the 14th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under sub-section (1) of Section 37 of the said Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Month for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
1	2	3
1.	July-October, 2017	31st December, 2017.
2.	November, 2017	10th January, 2018.

1	2	3
3.	December, 2017	10th February, 2018.
4.	January, 2018	10th March, 2018.
5.	February, 2018	10th April, 2018.
6.	March, 2018	10th May, 2018.

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/23

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following amendments in the Notification No. CCT/26-2/2017-18/14 dated the 13th October, 2017, published in the Official Gazette, Series II No. 28 Extraordinary No. 2 dated the 13th October, 2017, namely:-

In the said Notification, for the words, figures and letters "the 15th day of November, 2017", the words, figures and letters "the 24 day of December, 2017" shall be substituted.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/24

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), (hereafter in this Notification referred to as the "said Act"), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of Section 39 of the said Act read with Rule 63 of the Goa Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/25

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of Notification No. CCT/26-2/2017-18/15 dated the 13th October, 2017, published in the Official Gazette, Series II No. 28, Extraordinary No. 2 dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in FORM GSTR-5A for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 and Rule 64 of the Goa Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/26

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and in supersession of Notification No. CCT/26-2/2017-18/16 dated the 13th October, 2017, published in the Official Gazette, Series II No. 28,

Extraordinary No. 2 dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of Section 39 of the said Act read with Rule 65 of the Goa Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of Section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/27

In pursuance of Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and sub-rule (3) of Rule 45 of the Goa Goods and Services Tax Rules, 2017, the Commissioner hereby makes the following amendments in the Notification No. CCT/26-2/2017-18/19 dated the 31st October, 2017, published in the Official Gazette, Series II No. 30, Extraordinary No. 3 dated the 31st October, 2017, namely:-

In the said Notification, for the words, figures and letters "the 30th day of November, 2017", the words, figures and letters "the 31st day of December, 2017" shall be substituted.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 15th November, 2017.

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