Panaji, 30th January, 2024 (Magha 10, 1945)

SERIES I No. 43

OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(270)/4076

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby rescinds the Government notification No. 38/1/2017-Fin(R&C)(255)/3219 dated the 30th August, 2023, published in the Extraordinary Official Gazette No. 2, Series I No. 22 dated the 31st August, 2023, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force from 1st day of January, 2024.

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

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

Porvorim, 29th January, 2024.

Notification

38/1/2017-Fin(R&C)(271)/4077

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

- 1. Details of packing machines.— (1) All the registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of packages in FORM GST SRM-I, electronically on the common portal, within thirty days of coming into effect of this notification.
- (2) Any person intending to manufacture goods as mentioned in the Schedule to this notification, and who has been granted