

Panaji, 16th April, 2024 (Chaitra 27, 1946)

SERIES II No. 2

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

##### Notification

No. CCT/26-2/2024-25/81/195

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), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the Government Notification No. CCT/26-2/2018-19/64/1825 dated the 25th November, 2020, published in the Official Gazette, Extraordinary, Series II No. 35 dated the 26th November, 2020, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of Section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

2. This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.

*S. S. Gill*, IAS, Commissioner of State Tax.

Panaji, 16th April, 2024.

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Published and Printed by the Director, Printing & Stationery  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.

Price—Rs. 1.00

PRINTED AT GOVERNMENT PRINTING PRESS, PANAJI-GOA—20/80—4/2024.