

of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.— For the purposes of this notification, the terms “corporate debtor”, “corporate insolvency resolution professional”, “interim resolution professional” and “resolution professional” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

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

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

Porvorim, 30th March, 2020.

Notification

38/1/2017-Fin(R&C)(132)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendment in the Government notification, No. 38/1/2017-Fin(R&C)(100)/2805, dated 08th May, 2019, published in the Extraordinary Official Gazette Series I No. 6, dated the 9th May, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:—

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Goa Goods and

Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

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

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

Porvorim, 30th March, 2020.

Notification

38/1/2017-Fin(R&C)(133)

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government of Goa on the recommendations of the Council, and in supersession of the Government notification No. 38/1/2017-Fin(R&C)(121) dated 1st January, 2020, published in the Extraordinary Official Gazette No. 3, Series I No. 39, dated the 1st January, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

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

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

Porvorim, 30th March, 2020.