

Notification

38/1/2017-Fin(R&C)(134)

In exercise of the powers conferred by the sixth proviso to rule 46 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the 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)(123) dated 01st January, 2020, published in the Extraordinary Official Gazette, Series I No. 39, dated the 1st January, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated

Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of 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.

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