In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Third Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 23rd March, 2020.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(4A) The applicant shall, while submitting an application under sub-rule (4), with effect from 01-04-2020, undergo authentication of Aadhaar number for grant of registration.”.

3. In the said rules, in rule 9, in sub-rule (1), with effect from 01-04-2020, the following sub-rule shall be inserted, namely:—

“Provided that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.”.

4. In the said rules, for rule 25, the following rule shall be substituted, namely:—

“Physical verification of business premises in certain cases.— Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.”.

5. In the said rules, in rule 43, in sub-rule (1) with effect from the 1st April, 2020,—

(a) for clause (c), the following clause shall be substituted, namely:—
"c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as ‘A, being the amount of tax as reflected on the invoice, shall credit directly to the electronic credit ledger and the validity of the useful life of such goods shall extend upto five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, input tax in respect of such capital goods denoted as ‘A’ shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a), denoted as ‘T_i’, shall be calculated at the rate of five percentage points for every quarter or part thereof and added to the output tax liability of the tax period in which such credit is claimed:

Provided further that the amount ‘T_i’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GSTR-3B.

Explanation.— An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.”

(b) for clause (d), the following clause shall be substituted, namely:—

"the aggregate of the amounts of ‘A’ credited to the electronic credit ledger under clause (c) in respect of common capital goods whose useful life remains during the tax period, to be denoted as ‘T_c’, shall be the common credit in respect of such capital goods:

Provided that where any capital goods earlier covered under clause (b) are subsequently covered under clause (c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value ‘T_c’;"

(c) in clause (e), the following Explanation shall be inserted, namely:—

"Explanation.— For the removal of doubt, it is clarified that useful life of any capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods.”;

(d) clause (f) shall be omitted.

6. In the said rules, in rule 80, in sub-clause (3), the following proviso shall be inserted, namely:—

"Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

7. In the said rules, in rule 86, after sub-rule (4), the following sub-rule shall be inserted, namely:—

"(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03.”.

8. In the said rules, in rule 89, in sub-rule (4), for clause (C), the following clause shall be substituted, namely:—

‘(C) “Turnover of zero-rated supply of goods” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or,
similarly placed, supplier, as declared by
the supplier, whichever is less, other than
the turnover of supplies in respect of which
refund is claimed under sub-rules (4A) or
(4B) or both;’.

9. In the said rules, in rule 92,—

(a) after sub-rule (1), the following sub-
rule shall be inserted, namely:—

“(1A) Where, upon examination of the
application of refund of any amount paid
as tax other than the refund of tax paid
on zero-rated supplies or deemed export,
the proper officer is satisfied that a refund
under sub-section (5) of section 54 of the
Act is due and payable to the applicant,
he shall make an order in FORM RFD-06
sanctioning the amount of refund to be
paid, in cash, proportionate to the amount
debited in cash against the total amount
paid for discharging tax liability for the
relevant period, mentioning therein the
amount adjusted against any outstanding
demand under the Act or under any
existing law and the balance amount
refundable and for the remaining amount
which has been debited from the
electronic credit ledger for making
payment of such tax, the proper officer
shall issue FORM GST PMT-03 re-
crediting the said amount as Input Tax
Credit in electronic credit ledger.”;

(b) in sub-rule (4), after the words,
brackets and figure “amount refundable
under sub-rule (1)”, the words, brackets,
figure and letter “or sub-rule (1A)”, shall be
inserted;

(c) in sub-rule (5), after the words,
brackets and figure “amount refundable
under sub-rule (1)”, the words, figures and
letter “or sub-rule (1A)”, shall be inserted.

10. In the said rules, in rule 96, in sub-rule
(10), in clause (b) with effect from the 23rd
October, 2017, the following Explanation shall
be inserted, namely,—

“Explanation.— For the purpose of this sub-
rule, the benefit of the notifications mentioned
therein shall not be considered to have been
availed only where the registered person has
paid Integrated Goods and Services Tax and
Compensation Cess on inputs and has availed
exemption of only Basic Customs Duty (BCD)
under the said notifications.”.

11. In the said rules, after rule 96A, the
following rule shall be inserted, namely:—

“96B. Recovery of refund of unutilised
input tax credit or integrated tax paid on
export of goods where export proceeds not
realised.— (1) Where any refund of
unutilised input tax credit on account of
export of goods or of integrated tax paid on
export of goods has been paid to an applicant
but the sale proceeds in respect
of such export goods have not been
realised, in full or in part, in India within
the period allowed under the Foreign
Exchange Management Act, 1999 (42 of
1999), including any extension of such
period, the person to whom the refund has
been made shall deposit the amount so
refunded, to the extent of non-realisation of
sale proceeds, along with applicable
interest within thirty days of the expiry
of the said period or, as the case may be, the
extended period, failing which the amount
refunded shall be recovered in accordance
with the provisions of section 73 or 74 of the
Act, as the case may be, as is applicable for
recovery of erroneous refund, along with
interest under section 50:

Provided that where sale proceeds, or any
part thereof, in respect of such export goods
are not realised by the applicant within the
period allowed under the Foreign Exchange
Management Act, 1999 (42 of 1999), but the
Reserve Bank of India writes off
the requirement of realisation of sale proceeds
on merits, the refund paid to the applicant
shall not be recovered.

(2) Where the sale proceeds are realised by
the applicant, in full or part, after the amount
of refund has been recovered from him under
sub-rule (1) and the applicant produces
evidence about such realisation within a
period of three months from the date of
realisation of sale proceeds, the amount so
recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.”.

12. In the said rules, in rule 141, in sub-rule (2), for the word “Commissioner”, the words “proper officer” shall be substituted.

13. In the said rules, in FORM GST RFD-01, after the declaration under rule 89(2)(g), the following undertaking shall be inserted, namely:—

<table>
<thead>
<tr>
<th>UNDERTAKING</th>
</tr>
</thead>
<tbody>
<tr>
<td>I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the Goa GST Rules, 2017.</td>
</tr>
<tr>
<td>Signature-</td>
</tr>
<tr>
<td>Name-</td>
</tr>
<tr>
<td>Designation / Status&quot;.</td>
</tr>
</tbody>
</table>

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

Pranab G. Bhat, Under Secretary, Finance (R&C).
Porvorim, 2nd April, 2020.

Notification 38/1/2017-Fin(R&C)(138)

In exercise of the powers conferred by sub-section (6C) of section 25 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 notifies the date of coming into force of this notification as the date, from which an individual shall undergo authentication of Aadhaar number, as specified in rule 8 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

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

Pranab G. Bhat, Under Secretary, Finance (R&C).
Porvorim, 2nd April, 2020.