recommendations of the Council, hereby
notifies the date of coming into force of this
notification as the date, from which the—

(a) authorised signatory of all types;

(b) Managing and Authorised partners of
a partnership firm; and

(c) Karta of an Hindu undivided family,

shall undergo authentication of possession
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 under GST:

Provided that if Aadhaar number is not
assigned to the said persons, they 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.

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Notification
38/1/2017-Fin(R&C)(139)

In exercise of the powers conferred by
section 148 of the Goa Goods and Services Tax
Act, 2017 (Goa Act 4 of 2017) (hereafter in this
notification referred to as the said Act), the
Government of Goa, on the recommendations
of the Council, hereby notifies the registered
persons having aggregate turnover of up to
1.5 crore rupees in the preceding financial
year or the current financial year, as the class
of registered persons who shall follow the
special procedure as mentioned below for
furnishing the details of outward supply of
goods or services or both.

2. The said registered persons shall furnish
the details of outward supply of goods or
services or both in FORM GSTR-1under the
Goa Goods and Services Tax Rules, 2017,
effected during the quarter as specified in
column (2) of the Table below till the time
period as specified in the corresponding entry
in column (3) of the said Table, namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>April, 2020 to June, 2020</td>
<td>31st July, 2020</td>
</tr>
<tr>
<td>2</td>
<td>July, 2020 to September, 2020</td>
<td>31st October, 2020</td>
</tr>
</tbody>
</table>