

Panaji, 2nd April, 2020 (Chaitra 13, 1942)

SERIES II No. 1



OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

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Notification

No. CCT/26-2/2018-19/52/01

In exercise of the powers conferred by sub-section (1) of Section 44 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), read with Rule 80 of the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under Section 44 of the said Act read with Rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30-06-2020.

Hemant Kumar, IAS, Commissioner of State Tax.
Panaji, March, 2020.

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Notification

No. CCT/26-2/2018-19/54/02

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of Rule 61 of the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as

the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of upto rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Goa, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of Section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Hemant Kumar, IAS, Commissioner of State Tax.
Panaji, March, 2020.

Notification

No. CCT/26-2/2018-19/53/03

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) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Goa Goods and Services Tax Rules, 2017, by such class of registered persons

having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

Hemant Kumar, IAS, Commissioner of State Tax.
Panaji, March, 2020.

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

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—05/160—4/2020.