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, on the recommendations of the Council, 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 (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 3rd April, 2020.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:—

"Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020."

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:—
"Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR-3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above."

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

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

Porvorim, 21st April, 2020.

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Notification

38/1/2017-Fin(R&C)(141)

In exercise of the powers conferred by sub-section (1) of section 50 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 section 148 of the said Act, 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)(8) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:

In the said notification, in the first paragraph, the following provisos shall be inserted, namely:

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:

Table

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Class of registered persons</th>
<th>Rate of interest</th>
<th>Tax period</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td>
<td>Nil for first 15 days from the due date, and 9 per cent thereafter</td>
<td>February, 2020, March 2020, April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020</td>
</tr>
<tr>
<td>2</td>
<td>Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year</td>
<td>Nil</td>
<td>February, 2020, March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
</tr>
<tr>
<td>3</td>
<td>Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year</td>
<td>Nil</td>
<td>February, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
</tr>
</tbody>
</table>