2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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)(143)


In the said notification, after the third proviso, the following proviso shall be inserted, namely:

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in FORM GSTR-1 by the due date, but furnishes the said details in FORM GSTR-1, on or before the 30th day of June, 2020."

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)(144)

In exercise of the powers conferred by section 148 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 further amendments in the Government notification No. 38/1/2017-Fin(R&C)(100)/2805, dated the 8th May, 2019, published in the Extraordinary Official Gazette, Series I No. 6, dated 9th May, 2019, namely:

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