

(1)	(2)	(3)	(4)
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020
		March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6th day of July, 2020."

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 exercise of the powers conferred by section 128 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 amendment in the Government notification No. 38/1/2017-Fin(R&C)(43)/433, dated 31st January, 2018, published in the Extraordinary Official Gazette No. 2, Series I No. 44, dated 5th February, 2018, namely:—

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:—

In the said notification,—

(i) in the second paragraph, the following proviso shall be inserted, namely:—

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Goa Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely:—

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Goa Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 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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