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

"Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also 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 month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.

Hemant Kumar, IAS, Commissioner of State Tax.
Panaji, 08th April, 2020.