In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “said Act”) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, namely:—

Chapter I
Preliminary

1. Short title, extent and commencement.—

(1) These rules may be called the Goa Goods and Services Tax Rules, 2017.

(2) They shall come into force with effect from the 22nd day of June, 2017.

2. Definitions.— In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(b) “Form” means a Form appended to these rules;

(c) “section” means a section of the Act;

(d) “Special Economic Zone” shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);

(e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.