In exercise of the powers conferred by Section 168 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 sub-rule (5) of Rule 61 of the Goa Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as “the said Rules”) and notification No. CCT/26-2/2017-18/3 dated 08th August, 2017 published in the Extraordinary Official Gazette No. 3, Series II No. 18 dated 08th August, 2017, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:–

**TABLE**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Class of registered persons</th>
<th>Last date for furnishing of return in FORM GSTR-3B</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
<tr>
<td>1.</td>
<td>Registered persons entitled to avail input tax credit in terms of Section 140 of the said Act read with Rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017</td>
<td>20th August, 2017</td>
<td>......</td>
</tr>
<tr>
<td>2.</td>
<td>Registered persons entitled to avail input tax credit in terms of Section 140 of the said Act read with Rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28th August, 2017</td>
<td>28th August, 2017</td>
<td>(i) compute the “tax payable under the said Act” for the month of July, 2017 and deposit the same in cash as per the provisions of Rule 87 of the said Rules on or before the 20th August, 2017;</td>
</tr>
</tbody>
</table>
2. Payment of taxes for discharge of tax liability as per GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of Section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

Explanation:— For the purposes of this notification, the expression—

(i) “Registered person” means the person required to file return under sub-section (1) of Section 39 of the said Act;

(ii) “tax payable under the said Act” means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and Section 140 of the said Act read with the rules made thereunder.

3. This notification shall come into force with effect from the date of publication in the Official Gazette.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 18th August, 2017.

Department of Home
Home—General Division

Order

No. 25/14/2017-HD(G)/10 & 17/ZP/2387

In exercise of the powers conferred under Section 20(1) of Criminal Procedure Code, 1973 (Central Act 2 of 1974), the Government of Goa is pleased to grant powers of Executive Magistrate to the below mentioned officers appointed as Flying Squads, Sector/Area Officers, during the ensuing Bye-Elections of 10—Calangute & 17—Corlim Zilla Panchayat Constituencies 2017 for the last seven days preceding the date of the polling (including the date of polling i.e. 23-08-2017 (including the date of polling i.e. 20-08-2017 till all the Ballot papers are stored in the strong room).