

TABLE

Sl No.	Month	Last date for filing of return in FORM GSTR-3B
1	2	3
1.	January, 2018	20th February, 2018.
2.	February, 2018	20th March, 2018.
3.	March, 2018	20th April, 2018.

2. Payment of Taxes for discharge of tax liability as per FORM 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 said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/22

In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37 read with 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"), and in supersession of Notification No. CCT/26-2/2017-18/11 dated the 12th September, 2017, published in the Official Gazette, Series II No. 24 dated the 14th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under sub-section (1) of Section 37 of the said Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Month for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
1	2	3
1.	July-October, 2017	31st December, 2017.
2.	November, 2017	10th January, 2018.

1	2	3
3.	December, 2017	10th February, 2018.
4.	January, 2018	10th March, 2018.
5.	February, 2018	10th April, 2018.
6.	March, 2018	10th May, 2018.

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/23

In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following amendments in the Notification No. CCT/26-2/2017-18/14 dated the 13th October, 2017, published in the Official Gazette, Series II No. 28 Extraordinary No. 2 dated the 13th October, 2017, namely:-

In the said Notification, for the words, figures and letters "the 15th day of November, 2017", the words, figures and letters "the 24 day of December, 2017" shall be substituted.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.

Notification

CCT/26-2/2017-18/24

In exercise of the powers conferred by sub-section (6) of Section 39 read with 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"), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of Section 39 of the said Act read with Rule 63 of the Goa Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.

Dipak M. Bandekar, Commissioner of State Tax.
Panaji, 15th November, 2017.