

month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 23rd November, 2017.

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**Notification**

38/1/2017-Fin(R&C)(33)

In exercise of the powers conferred by sub-section (2) of section 23 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 Government of Goa, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of

article 279A of the Constitution, other than the State of Jammu and Kashmir.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 23rd November, 2017.

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**Notification**

38/1/2017-Fin(R&C)(34)

In exercise of the powers conferred by section 148 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 Government notification No. 38/1/2017-Fin(R&C)(22)/3599, dated the 24th October, 2017, published in the Official Gazette, Series I No. 30, Extraordinary, dated the 26th October, 2017, except as respects things done or omitted to be done before such supersession, the Government of Goa, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

This Notification shall be deemed to have come into force with effect from 15th day of November, 2017.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 23rd November, 2017.