

Panaji, 28th March, 2018 (Chaitra 7, 1940)

SERIES I No. 51

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin (R&C)(10/2018-Rate)/695

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the Government notification No. 38/1/2017-Fin(R&C)(8/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3, dated the 30th June, 2017, and amended vide notification No. 38/1/2017-Fin(R&C)(38/2017-Rate)/3589, dated the 24th October, 2017, published in the Official Gazette, Series I No. 30, Extraordinary, dated the 26th October, 2017, namely:—

In the said notification, for the figures, letters and words “31st day of March, 2018”, the figures, letters and words “30th day of June, 2018” shall be substituted.

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

Michael M. D'Souza, Additional Secretary,
Finance.

Porvorim, 28th March, 2018.

Notification

38/1/2017-Fin (R&C)(54)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Third Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 23rd day of March, 2018.

2. In the Goa Goods and Services Tax Rules, 2017,—

(i) in rule 45, in sub-rule (1), after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:—

“, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal: