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GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

38/1/2017-Fin(R&C)(63)

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

(2) Save as otherwise provided in these rules, they shall deemed to have come into force from 19th day of June, 2018.

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

(i) in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his

Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

(ii) in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:—

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.— The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

(iii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;

(iv) after FORM GST ENR-01, the following FORM shall be inserted, namely:—

“FORM GST ENR-02

[See Rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1. (a) Legal name
(b) PAN

2. Details of registrations having the same PAN

Sl. No.	GSTIN	Trade Name	State/UT

3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

Name of Authorised Signatory

Date:

Designation/Status

For office use

Enrolment No.

Date:

..”

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

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

Porvorim, 5th July, 2018.

Notification

38/1/2017-Fin(R&C)(64)

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 (Seventh Amendment) Rules, 2018.

(2) They shall come into force with effect from the 12th day of June, 2018.

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

(i) in rule 129, for the words “Director General of Safeguards”, wherever they occur, the words “Director General of Anti-profiteering” shall be substituted;

(ii) in rule 130, in sub-rule (2), for the words “Director General of Safeguards”, at both places where they occur, the words “Director General of Anti-profiteering” shall be substituted;

(iii) in rule 131, for the words “Director General of Safeguards”, the words “Director General of Anti-profiteering” shall be substituted;

(iv) in rule 132, in sub-rule (1), for the words “Director General of Safeguards”, the words

“Director General of Anti-profiteering” shall be substituted;

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

(v) in rule 133, for the words “Director General of Safeguards”, wherever they occur, the words “Director General of Anti-profiteering” shall be substituted.

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

Porvorim, 6th July, 2018.

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