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**GOVERNMENT OF GOA**

Department of Finance

Office of the Commissioner of Commercial Taxes

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**Notification**

CCT/26-2/2018-19/39/2150

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) 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), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments—

- (i) in notification number CCT/26-2/2017-18/12 dated 15th September, 2017, published in the Official Gazette, Series II No. 24, Extraordinary No. 2 dated the 18th September, 2017; and
- (ii) in notification number CCT/26-2/2017-18/30 dated 26th March, 2018, published in the Official Gazette, Series II No. 51, Extraordinary No. 3 dated the 26th March, 2018, namely:-

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification No. 38/1/2017-Fin (R&C)(65) dated the

06th August, 2018 published in the Official Gazette, Series I No. 18, Extraordinary, dated the 6th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

*Dipak M. Bandekar*, Commissioner of State Tax.  
 Panaji, 10th September, 2018.

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**Notification**

CCT/26-2/2018-19/38/2151

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) 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), the Commissioner, on the recommendations of the Council, hereby makes the following amendments—

- (i) in notification number CCT/26-2/2017-18/3 dated 8th August, 2017, published in the Official Gazette, Series II No. 18, Extraordinary No. 3 dated the 8th August, 2017; and
- (ii) in notification number CCT/26-2/2017-18/21 dated 15th November, 2017, published in the Official Gazette, Series II No. 32, Extraordinary No. 2 dated the 15th November, 2017, namely:-

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July,

2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification No. 38/1/2017-Fin(R&C)(65) dated the 06th August, 2018, published in the Official Gazette, Series I No. 18, Extraordinary dated the 6th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 10th September, 2018.

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**Notification**

CCT/26-2/2018-19/40/2152

In exercise of the powers conferred by Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) 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), the Commissioner, on the recommen-

dations of the Council, hereby makes the following further amendments in notification number No. CCT/26-2/2018-19/37 dated 13th August, 2018, published in the Official Gazette, Series I No. 19, Extraordinary dated the 13th August, 2018, namely:—

2. In the said notification in the first paragraph, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification No. 38/1/2017-Fin(R&C)(65) dated the 06th August, 2018 published in the Official Gazette, Series I No. 18, Extraordinary dated the 6th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 10th September, 2018.

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