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OFFICIAL GOVERNMENT OF GOA GAZETTE



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EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(95)

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 referred to as the "said Act"), the Government of Goa, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,—

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except,—

(a) persons required to take compulsory registration under section 24 of the said Act;

(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be as specified in the corresponding entry in column (2) of the said Table;

(c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(d) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

2. This notification shall come into force on the 1st day of April, 2019.

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

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

Porvorim, 8th March, 2019.

Notification

38/1/2017-Fin(R&C)(96)

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), the Government of Goa, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-I** under the Goa Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

S. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1.	April-June, 2019	31st July, 2019

3. 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 June, 2019 shall be subsequently notified in the Official Gazette.

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

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

Porvorim, 8th March, 2019.

Notification

38/1/2017-Fin(R&C)(97)

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification No. 38/1/2017-Fin(R&C)(5)/2550, dated 28th June, 2017, published in the Extraordinary Official Gazette, Series I No. 13, dated the 29th June, 2017, except as things done or omitted to be done before such supersession, the Government of Goa, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Goa Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely:—

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:—

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation.—

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1st day of April, 2019.

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

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

Porvorim, 8th March, 2019.

Notification

38/1/2017-Fin(R&C)(2/2019-Rate)/2527

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “said Act”), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:—

TABLE

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person.	3	1. Supplies are made by a registered person,— (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act; (iii) who is not engaged in making any supply which is not leviable to tax under the said Act; (iv) who is not engaged in making any inter-State outward supply;

(1)	(2)	(3)
		<p>(v) who is neither a casual taxable person nor a non-resident taxable person;</p> <p>(vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under section 51; and</p> <p>(vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said annexure.</p>
		<p>2. Where more than one registered person are having the same Permanent Account Number, issued under the Income Tax Act, 1961 (43 of 1961), state tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification.</p>
		<p>3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.</p>
		<p>4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of State Goods and Services Tax Rules.</p>
		<p>5. The registered person shall mention the following words at the top of the bill of supply, namely:- 'taxable person paying tax in terms of notification No. 2/2019-State Tax (Rate) dated 08-03-2019, not eligible to collect tax on supplies'.</p>
		<p>6. The registered person opting to pay State tax at the rate of three percent. under this notification shall be liable to pay state tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act.</p>
		<p>7. The registered person opting to pay State tax at the rate of three percent under this notification shall be liable to pay State tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates.</p>
		<p><i>Explanation.</i>— For the purposes of this notification, the expression “first supplies of goods or services or both” shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.</p>

ANNEXURE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. *Explanation.*— For the purpose of this notification,—

(i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. This notification shall come into force on the 1st day of April, 2019.

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

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

Porvorim, 8th March, 2019.

Corrigendum

38/1/2017-Fin(R&C)(31/2018-Rate)
(Corri.)/2529

In the Government notification No. 38/1/2017-Fin(R&C)(31/2018-Rate), dated 31st January, 2019, published in the Extraordinary Official Gazette No. 2, Series I, No. 44, dated 31st January, 2019, for the notification number “38/1/2017-Fin(R&C)(31/2018-Rate)” read “38/1/2017-Fin(R&C)(1/2019-Rate)”.

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

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

Porvorim, 8th March, 2019.

Office of the Commissioner of Commercial Taxes

Notification

CCT/26-2/2018-19/44/4396

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 or 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, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-I** under the Goa Goods and Services Tax Rules, 2017, 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, for each of the months from April, 2019 to June, 2019 till the eleventh day of the month succeeding such month.

2. 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 June, 2019 shall be subsequently notified in the Official Gazette.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 6th March, 2019.

Notification

CCT/26-2/2018-19/45/4397

In exercise of the powers conferred by 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) 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 or the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2019 to June, 2019, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. *Payment of taxes for discharge of tax liability as per FORM GSTR-3B.*— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules 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 specified in the first paragraph, on which he is required to furnish the said return.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 6th March, 2019.

Debt Management Division

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Notification

5-5-2018-Fin(DMU)

Government of Goa hereby notifies the sale of Goa Government Stock (Securities) of 10-year tenure for an aggregate amount of **Rs. 150.00** crore (Nominal). The sale will be subject to the terms and conditions spelt out in this notification (called specific notification) as also the terms and conditions specified in

the General Notification **No. 5/2/2010-Fin (DMU)** dated **July 18, 2007** of Government of Goa.

Object of the Loan

1. (i) The proceeds of the loans will be utilized for financing capital expenditure in connection with the development programmes of the Government of Goa.

(ii) Consent of Central Government has been obtained to the floatation of this loan as required by Article 293(3) of the Constitution of India.

Method of issue

2. Government stock will be sold through the Reserve Bank of India, Mumbai Office (PDO) Fort, Mumbai - 400 001 by auction in the manner as prescribed in paragraph 6.1 of the General Notification **No. 5/2/2010/Fin (DMU)** dated **July 18, 2007** at a coupon rate to be determined by the Reserve Bank of India at the yield based auction under multiple price formats.

Allotment to Non-competitive Bidders

3. The Governments stock up to 10% of the notified amount of the sale will be allotted to eligible individuals and institutions subject to a maximum limit of 1% of the notified amount for a single bid as per the Revised Scheme for Non-competitive Bidding Facility in the Auctions of State Government Securities of the General Notification (Annexure II).

Place and Date of Auction

4. The auction will be conducted by the Reserve Bank of India, at its Mumbai Office, Fort, Mumbai 400 001 on **March 12, 2019**. Bids for the auction should be submitted in electronic format on the Reserve Bank of India Core Banking Solution (E-Kuber) system as stated below on **March 12, 2019**.

(a) The competitive bids shall be submitted electronically on the Reserve Bank of India Core Banking Solution (E-Kuber) system between 10:30 a.m. and 12:00 p.m.

(b) The non-competitive bids shall be submitted electronically on the Reserve Bank of India Core Banking Solution (E-Kuber) system between 10.30 a.m. and 11.30 a.m.

Result of the Auction

5. The result of the auction shall be displayed by the Reserve Bank of India on its website on the same day. The payment by successful bidders will be on **March 13, 2019**.

Method of Payment

6. Successful bidders will make payments on **March 13, 2019** before close of banking hours by means of cash, bankers' cheque/ /pay order, demand draft payable at Reserve Bank of India, Mumbai/Mumbai or a cheque drawn on their account with Reserve Bank of India, Mumbai (Fort)/Mumbai.

Tenure

7. The stock will be of 10-year tenure. The tenure of the stock will commence on **March 13, 2019**.

Date of Repayment

8. The loan will be repaid at par on **March 13, 2029**.

Rate of Interest

9. The cut-off yield determined at the auction will be the coupon rate percent per annum on the stock sold at the auction. The interest will be paid on **September 13** and **March 13**.

Eligibility of Securities

10. The investment in Government Stock will be reckoned as an eligible Investment in Government Securities by banks for the purpose of Statutory Liquidity Ratio (SLR) under section 24 of the Banking Regulation Act, 1949. The stocks will qualify for the ready forward facility.

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

Daulat A. Hawaldar, Secretary (Finance).

Porvorim, 8th March, 2019.

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