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**SERIES I No. 28**

# OFFICIAL GAZETTE GOVERNMENT OF GOA

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## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&C)(174)/618

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Goa Goods and Services Tax Rules, 2017, the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification, No. 38/1/2017-Fin(R&C)(133), dated 30th March, 2020, published in the Extraordinary Official Gazette, Series I No. 52, dated 30th March, 2020, namely:—

In the said notification, in the first paragraph,—

(i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.

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

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 14th October, 2020.

### Notification

38/1/2017-Fin(R&C)(175)/619

In exercise of the powers conferred by sixth proviso to rule 46 of the Goa Goods and Services Tax Rules, 2017, the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in Government notification No. 38/1/2017-Fin(R&C)(134), dated 30th March, 2020, published in the Extraordinary Official Gazette, Series I No. 52, dated 30th March, 2020, namely:—

In the said notification,—

(i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;

(ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.

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

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 14th October, 2020.

**Notification**

38/1/2017-Fin(R&C)(176)/620

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, on the recommendations of the Council, 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 (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on 30th September, 2020.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:—

“(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:—

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

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

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 14th October, 2020.

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