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Notification

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In exercise of the powers conferred by the first proviso to sub-section (1) of Section 44 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

S.S. Gill, IAS, Commissioner of State Tax, Goa.

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