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SERIES II No. 49

OFFICIAL GAZETTE

GOVERNMENT OF GOA

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EXTRAORDINARY

No. 5

GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

No. 38/1/2017-Fin(R&C)/31169

Date : 10-Mar-2026

In exercise of the powers conferred by sub-section (1) of Section 112 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 notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

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

Naresh Gaude, Under Secretary, Finance (R&C).

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Office of the Commissioner of Commercial Taxes

Order

No. CCT/26-2/GST/Instructions/2025-26/5802

Date : 10-Mar-2026

Subject: Calling of information in respect of supply of goods/services from premises of persons in the State of Goa.

[Issued u/s. 151 read with Section 168 of the Goa Goods and Services Tax Act, 2017
(Goa Act 4 of 2017)]

In exercise of the powers conferred under Section 151 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), (hereinafter referred as the “GST Act” or “GST Law” or “Act”) for the purpose of uniformity in the implementation of the Act, I, the undersigned, Commissioner of State Tax, Goa do hereby direct that the following specific information about the events, fashion shows, celebrity/celebrities events, musical nights, seminars, exhibitions, circus, theatrical performances including drama or dance, award functions, pageants, concerts, musical performances, recognized sports events, planetarium events, trade fairs, mela, artistic & theatrical performances and other such activities/similar events by whatever name called scheduled within the jurisdiction of State of Goa, involving/likely to involve supply of goods and/or services shall be furnished in the manner specified hereinunder.

1) In terms of Section 22 of the Central Goods and Services Tax Act, 2017 (Central Act No. 12 of 2017) and the Goa Goods and Services Tax Act, 2017 (Goa Act No. 4 of 2017) (hereinafter referred as the “GST Act” or “GST Law” or “Act”), every taxable person is liable to obtain registration under GST in the State of Goa if the aggregate turnover exceeds ₹ 40,00,000/- in a financial year in the case of suppliers exclusively engaged in the supply of goods and ₹ 20,00,000/- in a financial year in the case of suppliers engaged in the supply of services or both goods and services, subject to applicable conditions;

2) Where the person is already registered under GST in Goa as a registered taxable person and is participating in any such event/sale/exhibition at a place other than the registered places of business (either Principal place of business or any of the additional places of business), the registered taxable person is required to add that premises/place from where the supply takes place as new additional place of business in the existing GST registration in accordance with the provisions of Section 28 of the GST Act and GST Rules in force;

3) Further, as per the provisions of Section 2(20) read with Section 24 of the GST Law, any person who undertakes taxable supplies in a State or Union Territory where such person has no fixed place of business, is required to obtain mandatory registration as a Casual Taxable Person (CTP) under GST, irrespective of the turnover threshold;

4) Therefore, under GST law, a Casual Taxable Person (CTP) means a person who occasionally undertakes taxable supplies of goods or services in a State where he does not have a fixed place of business. Registration as a CTP is mandatory irrespective of the turnover threshold. Such person is required to obtain registration at least five days prior to commencement of business by filing online application in Form GST REG-01 through the GST common portal managed by M/s. Goods and Services Tax Network (GSTN) and by depositing the estimated tax liability in advance at the time of filing registration application;

5) It has been observed that various outside agencies/persons who do not have fixed place of business in the State of Goa are making outward taxable supplies of goods and/or services within the State of Goa occasionally by utilizing premises/buildings/land belonging to the owner who is either a registered taxable person or an unregistered person in Goa. The outside agency/person sometimes does not obtain GSTIN as a Casual Taxable Person (CTP) before making such supply in the State, thereby violating provisions of GST Law and thus evading tax liability. The concerned owner of the premises/buildings/land thus abets this violation of GST Law and tax evasion by allowing the supply to take place from the premises/buildings/land belonging to such owner;

6) In several cases, the duration of such events is short ranging from one day to sometimes one week and after completion of the event, the owner of the premises/buildings/land fail to co-operate with GST Officials to identify the tax evader and initiate proceedings to recover the tax with interest/penalty as per GST law;

7) In view of above situations, and to prevent violation of GST law and to safeguard the State Revenue by timely detecting such tax evasion and for initiating legal action against such tax evaders, all persons, whether registered taxable persons or unregistered persons, who are owners or persons in possession of immovable property/premises/buildings/enclosed spaces, etc. located in the State of Goa, and who permit use of such premises for organizing such events, fashion shows, celebrity/celebrities events, music nights, seminars, exhibitions, circus, theatrical performances including drama or dance, award functions, pageants, concerts, musical performances, recognized sports events, planetarium events, trade fairs, mela, artistic & theatrical performances and other such activities/similar events by whatever name called within the jurisdiction of Goa, involving/likely to involve the supply of goods and/or services, are hereby directed to

submit information in the specified format annexed herewith to the designated office at least three (3) days prior to the commencement of such event;

8) The owner of the premises/buildings/land shall verify and obtain the Permanent Account Number (PAN) issued by Income Tax Department of the organizer and also obtain information about whether such person is having Goods and Services Taxpayer Identification Number (GSTIN) in the State of Goa and obtain a copy of Registration Certificate (RC) and in case the organizer claims that he is not having GSTIN and is not liable to take GST registration, then same shall be obtained in writing from such person as a self-Declaration. All this details/information shall be furnished to designated official at least 3 days before the scheduled date of event and such owner of the premises/buildings/land shall obtain an acknowledgment towards having furnished required information and retain the acknowledgment as evidence of having complied with these directives;

9) In case of failure to furnish the information as specified hereinabove, to the designated official of the Department within the stipulated time, and retain proper acknowledgment towards having furnished required information, all such supplies (if any) made by such event organizer from such premises/buildings/land shall be deemed to have been made on behalf of the owner/person in possession of the such immovable property, and the turnover and tax liability arising from such supply shall be assessed considering the land owner as the supplier and accordingly the same will be assessed and tax dues with interest/penalty as applicable shall be recovered from such owner/person in possession of immovable property in accordance with GST law;

10) In cases where the owner of the premises/buildings/land timely furnishes the information in specified format in the manner laid down in this Order, and retain proper acknowledgment towards having furnished required information, it shall be the duty of the Proper Officer of the Department having jurisdiction over such premises/buildings/land to initiate timely action by conducting visit to such event, take up enforcement if necessary and ensure that the outside agency/person organizing the event or making supplies at such event timely comply with GST law by obtaining GSTIN and making payment of tax dues in accordance with GST law.

11) The above information shall be furnished via e-mail to the following designated officials on below mail ID's and also by submitting the duly signed hard copy in writing.

District	Designated Officials
North Goa District	Additional Commissioner of State Tax (Enforcement – North), 2 nd Floor, Goa Rajya Kar Bhavan, Altinho, Panaji, Goa 403001 adc-enfnorth@goa.gov.in
South Goa District	Additional Commissioner of State Tax (Enforcement – South), 3 rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa 403601 adc-enfsouth@goa.gov.in
Kushavati District	Additional Commissioner of State Tax (Enforcement – South), 3 rd Floor, “F” Wing, Osia Arcade, Near KTC Bus Stand, Margao, Goa 403601 adc-enfsouth@goa.gov.in

12. These instructions/order shall be complied with strictly. Non-compliance shall be deemed to be an offence be punishable u/s. 122, 124 and 132 of GST law and on conviction may be liable for imprisonment for a term which may extend to six months or with fine or with both.

Given under the seal of this office.

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

Panaji.

“Annexure”

[Information furnished u/s. 151 read with Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017)]

Details of the events scheduled to be held in the State of Goa

Name of the informant:

PAN of the informant:

Detailed address of the informant:

Contact details of the informant:

TABLE

Sl. No.	Date of the event	Details of the immovable property/land/ /premises/ building, where event is scheduled to be organised	Name of the event	Legal name of the Organiser	Postal address of the Organiser	PAN of the Organiser	Contact details of the Organiser	GSTN, if registered	If unregistered, self declaration for not obtaining registration

(Signature of the informant with name and date)



State Election Commission, Goa

Order

No. 4/52/GEN-ELN/MC/2026-2026/SEC/1039

Date : 09-Mar-2026

In exercise of the powers vested under Section 9 and Section 10 of the Goa Municipalities Act, 1968 amended from time to time, I, Menino D'Souza, IAS (Retd.), Commissioner, State Election Commission, Goa, Panaji-Goa hereby adopt the Electoral Roll of the Legislative Assembly of the State of Goa prepared under the provisions of Representation of People Act, 1950 (Central Act 43 of 1951) for the time being in force as on 1st January, 2026 (as the qualifying date) and published on 21st February, 2026 (Integrated Electoral Roll based on the Draft Roll of Special Intensive Revision 2026 published on 16-12-2025 and integrated with Additions, Deletions and Modifications carried out during Special Summary Revision 2026) for division of Municipal area into wards for ensuing General Election 2026 to Pernem Municipal Council, Valpoi Municipal Council, Bicholim Municipal Council, Mapusa Municipal Council, Mormugao Municipal Council, Margao Municipal Council, Cuncolim Municipal Council, Quepem Municipal Council, Canacona Municipal Council, Curchorem-Cacora Municipal Council and Sanguem Municipal Council in the State of Goa.

Menino D'Souza, IAS (Retd.), Commissioner, State Election Commission, Goa.

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