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SERIES II No. 16

OFFICIAL GAZETTE GOVERNMENT OF GOA

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EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

(Revenue and Control) Division

Notification

No. 38/1/2017-Fin(R&C)/32403

Date : 17-Jul-2026

In exercise of the powers conferred by sub-section (1) read with sub-section (3) of Section 112 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and in supersession of the Government Notification No. 38/1/2017-Fin(R&C)/31169 dated 10th March, 2026, published in the Official Gazette, Government of Goa, Extraordinary No. 5, Series II No. 49, except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against,—

- (i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of Section 112 within three months from the date on which such order is communicated;
- (ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of Section 112 within six months from the date on which the said Order has been passed.

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

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

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