



**Government of Goa**  
**Department of Finance (Revenue & Control)**  
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**No. 38/1/2017-Fin(R&C)(231) | 528**

**Dated: 08 July, 2022**

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the Government notification No. 38/1/2017-Fin(R&C)(148), dated the 5th June, 2020, published in the Official Gazette, Extraordinary, Series I no. 10, dated the 8th June, 2020 and No. 38/1/2017-Fin(R&C)(199)/1408, dated the 25th May, 2021, published in the Official Gazette, Extraordinary, Series I no. 8, dated the 26th May, 2021, the Government of Goa, on the recommendations of the Council, hereby,—

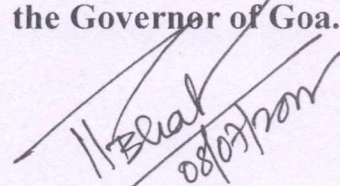
(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30<sup>th</sup> day of September, 2023;

(ii) excludes the period from the 1<sup>st</sup> day of March, 2020 to the 28<sup>th</sup> day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1<sup>st</sup> day of March, 2020 to the 28<sup>th</sup> day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

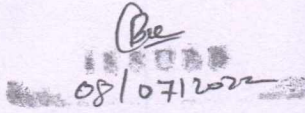
2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

**By Order and in the name of  
the Governor of Goa.**



**(Pranab G. Bhat)**

**Under Secretary, Finance (R&C)**

  
08/07/2022

**Copy to:**

1. The Director of Printing & Stationery, Government Printing Press, Panaji for favour of publication in the Extraordinary Official Gazette;
2. The Commissioner of State Tax, Panaji, Goa;
3. Guard file;
4. Order file;
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