



Government of Goa
Department of Finance (Revenue & Control)
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No. 38/1/2017-Fin(R&C)(242) 13442

Dated: 12th May, 2023

NOTIFICATION

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), 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)(38)/323 12th January, 2018 published in the Official Gazette, Extraordinary, Series I, No. 41, dated the 16th January, 2018, namely: —

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

This notification shall be deemed to have come into force with effect from 31st day of March, 2023.

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



(Pranab G. Bhat)

Under Secretary, Finance (R&C)

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