



Government of Goa  
Department of Finance (Revenue & Control)  
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Dated: 12<sup>th</sup> May, 2023

**NOTIFICATION**

In exercise of the powers conferred by section 148 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 notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28<sup>th</sup> day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

- (i) the registered persons shall furnish the said return on or before the 30<sup>th</sup> day of June 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

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

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

  
(Pranab G. Bhat)

Under Secretary, Finance (R&C)

**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;
5. Compendium file;
6. Office file.