



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 128 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 waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in FORM GSTR-10 by the due date but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023.

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*  
12/05/2023

(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;
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