

Panaji, 6th October, 2021 (Asvina 14, 1943)

SERIES I No. 27

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### No. 4

#### GOVERNMENT OF GOA

Department of Finance  
(Revenue & Control Division)

#### Notification

38/1/2017-Fin(R&amp;C)(217)/1937

In exercise of the powers conferred by section 164 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 makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Eighth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 24th day of September, 2021.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules).— (1) In rule 10A of the said rules, with effect from the date as may be notified,—

(a) after the words "details of bank account", the words "which is in name of

the registered person and obtained on Permanent Account Number of the registered person" shall be inserted;

(b) the following proviso shall be inserted, namely:—

"Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor:"

(2) After rule 10A of the said rules, with effect from the date as may be notified, the following rule shall be inserted, namely:—

"10B. *Aadhaar authentication for registered person.*— The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a

these rules, with the prior approval of the Government."

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

*Shripad Arlekar*, Under Secretary (GA-II).

Porvorim, 1st October, 2021.



### Department of Home

Home—General Division

#### Notification

21/5/2020-HD(G)/(Part-III)/3539

In exercise of the powers conferred by section 13A of the Goa, Public Gambling Act, 1976 (Act 14 of 1976), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby further amends the Government Notification No. 2-20-92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995 (hereinafter called the "principal Notification"), as follows:—

In the principal Notification, in condition 5, in clause (vii),—

(i) in the note (5), for the expression "upto September 2021", the expression "upto March, 2022" shall be substituted;

(ii) after note (5), the following note shall be inserted, namely:—

"(6) The schedule of payment of the unpaid Annual Recurring Fees (ARF) in respect of the period w.e.f. May, 2021 upto September, 2021 shall be as specified by the Government by an order published in the Official Gazette along with a schedule of payment of the unpaid Annual Recurring Fees (ARF) in respect of the period w.e.f. April 2020 upto October 2020".

This Notification shall come into force with immediate effect.

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

*Pritidas U. Gaonkar*, Under Secretary  
(Home-I).

Porvorim, 6th October, 2021.

Note:— The principal Notification was published in the Official Gazette, Series I No. 34 dated 23-11-1995 and subsequently amended vide the following notifications, namely:—

- (1) Notification No. 2/20/92-HD(G) dated 16-10-1996, published in Official Gazette, Series I No. 33 dated 14-11-1996.
- (2) Notification No. 2/20/92-HD(G) dated 29-04-1997, published in Official Gazette, Series I No. 14 dated 03-07-1997.
- (3) Notification No. 2/20/92-HD(G) dated 27-08-1997, published in Official Gazette, Series I No. 25 dated 18-09-1997.
- (4) Notification No. 2/20/92-HD(G) dated 30-11-1999, published in Official Gazette, Series I No. 37 dated 09-12-1999.
- (5) Notification No. 2/20/92-HD(G) dated 20-12-1999, published in Official Gazette, Series I No. 42 dated 13-01-2000.
- (6) Notification No. 2/20/92-HD(G) dated 02-05-2000, published in Official Gazette, Extraordinary No. 3, Series I No. 4 dated 02-05-2000.
- (7) Notification No. 2/1/2001-HD(G) dated 26-07-2001, published in Official Gazette, Series I No. 20 dated 16-08-2001.
- (8) Notification No. 2/1/2001-HD(G) dated 29-11-2002, published in Official Gazette, Series I No. 39 dated 26-12-2002.
- (9) Notification No. 2/1/2001-HD(G) dated 24-07-2003, published in Official Gazette, Extraordinary, Series I No. 17 dated 24-07-2003.
- (10) Notification No. 2/1/2001-HD(G) dated 05-01-2004, published in Official Gazette, Extraordinary, Series I No. 40 dated 05-01-2004.

- (11) Notification No. 2/1/2001-HD(G) dated 12-02-2004, published in Official Gazette, Extraordinary, Series I No. 46 dated 16-02-2004.
- (12) Notification No. 2/1/2001-HD(G) dated 30-03-2004, published in Official Gazette, Extraordinary No. 4, Series I No. 52 dated 31-03-2004.
- (13) Notification No. 2/1/2001-HD(G) dated 08-01-2007, published in Official Gazette, Extraordinary No. 2, Series I No. 41 dated 15-01-2007.
- (14) Notification No. 2/1/2001-HD(G) dated 22-07-2009, published in Official Gazette, Extraordinary, Series I No. 17 dated 23-07-2009.
- (15) Notification No. 2/1/2001-HD(G) dated 31-03-2011, published in Official Gazette, Extraordinary, Series I No. 1 dated 07-04-2011.
- (16) Notification No. 2/1/2001-HD(G) dated 04-11-2011, published in Official Gazette, Series I No. 32 dated 10-11-2011.
- (17) Notification No. 2/1/2001-HD(G) dated 25-05-2012, published in Official Gazette, Series I No. 9 dated 31-05-2012.
- (18) Notification No. 21/9/2012-HD(G) dated 11-09-2012, published in Official Gazette, Extraordinary No. 2, Series I No. 23 dated 12-09-2012.
- (19) Notification No. 21/12/2011-HD(G) dated 21-11-2012, published in Official Gazette, Extraordinary No. 4, Series I No. 33 dated 21-11-2012.
- (20) Notification No. 21/2/2013-HD(G)/3466 dated 17-10-2013, published in Official Gazette, Extraordinary No. 2, Series I No. 29 dated 22-10-2013.
- (21) Notification No. 21/1/2014-HD(G)/1324 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014.
- (22) Notification No. 21/1/2014-HD(G)/1326 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014.
- (23) Notification No. 21/3/2015-HD(G)/992 dated 31-03-2015, published in Official Gazette, Extraordinary, Series I No. 1 dated 02-04-2015.
- (24) Notification No. 21/2/2013-HD(G)/105 dated 08-01-2016, published in Official Gazette, Extraordinary, Series I No. 41 dated 12-01-2016.
- (25) Notification No. 21/1/2016-HD(G)/1124 dated 31-03-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 53 dated 01-04-2016.
- (26) Notification No. 21/2/2013-HD(G)/1928 dated 06-06-2016, published in Official Gazette, Series I No. 10 dated 09-06-2016.
- (27) Notification No. 21/1/2016-HD(G)/2604 dated 04-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 18 dated 10-08-2016.
- (28) Notification No. 21/1/2016-HD(G)/2604 dated 19-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 20 dated 22-08-2016.
- (29) Notification No. 21/7/2012-HD(G)/Part File/3381 dated 25-10-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 29 dated 25-10-2016.
- (30) Notification No. 21/2/2013-HD(G)/908 dated 30-03-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 52 dated 31-03-2017.
- (31) Notification No. 21/4/2017-HD(G)/1195 dated 24-04-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 3 dated 25-04-2017.
- (32) Notification No. 21/2/2013-HD(G)/1853 dated 29-06-2017, published in Official Gazette, Extraordinary No. 4, Series I No. 13 dated 30-06-2017.
- (33) Notification No. 21/2/2013-HD(G)/2897 dated 03-10-2017, published in Official Gazette, Series I No. 27 dated 05-10-2017.
- (34) Notification No. 21/5/2018-HD(G)/953 dated 27-03-2018, published in Official Gazette, Extraordinary No. 2, Series I No. 51 dated 28-03-2018.
- (35) Notification No. 21/2/2013-HD(G)/972 dated 29-03-2018, published in Official Gazette, Extraordinary, Series I No. 52 dated 29-03-2018.
- (36) Notification No. 21/5/2018-HD(G)/1362 dated 04-05-2018, published in Official Gazette,

- Extraordinary, Series I No. 5 dated 04-05-2018.
- (37) Notification No. 21/2/2013-HD(G)/2895 dated 28-09-2018, published in Official Gazette, Extraordinary, Series I No. 26 dated 28-09-2018, and
- (38) Notification No. 21/2/2013-HD(G)/888 dated 14-03-2019, published in Official Gazette, Extraordinary, Series I No. 50 dated 15-03-2019.
- (39) Notification No. 21/2/2013-HD(G)/2652 dated 09-10-2019, published in Official Gazette, Extraordinary, Series I No. 27 dated 09-10-2019.
- (40) Notification No. 21/2/2013-HD(G)/883 dated 09-04-2020, published in Official Gazette, Extraordinary, Series I No. 3 dated 21-04-2020.
- (41) Notification No. 21/2/2013-HD(G)/2082 dated 28-09-2020, published in Official Gazette, Extraordinary, Series I No. 26 dated 29-09-2020.
- (42) Notification No. 21/2/2013-HD(G)/867 dated 23-03-2021, published in Official Gazette, Extraordinary, Series I No. 51 dated 24-03-2021.
- (43) Notification No. 21/2/2013-HD(G)/3495 dated 01-10-2021.

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