

system code availed from the Appropriate Assessing Authority, within thirty days from the last day of the period to which the such return relates, alongwith copies of e-challans acknowledging the receipt of tax. The return so filed shall be deemed as the return filed in accordance with the provisions of the Act.”.

3. *Amendment of rule 23.*— In rule 23 of the principal Rules, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), a registered dealer, other than the one dealing in alcoholic liquor for human consumption, who is required to file an annual return of his sales in terms of the first proviso to sub-rule (1) shall file a single return of his sales, for a period commencing from the first day of the financial year upto the day immediately before commencement of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), in Form VAT III online, through electronic system, by using a system code availed from the Appropriate Assessing Authority, within thirty days from the last day of the period to which the return relates and the return so filed shall be deemed as the return filed in accordance with the provisions of sub-section (1) of section 24:

Provided that the Commissioner may, by order, direct that in cases specified in such order, the returns be accepted beyond said 30 days but not later than 60 days, without payment of penalty:

Provided also that the Government may, by order, direct that in cases specified in such order, the returns be accepted beyond said 60 days but not later than 120 days, without payment of penalty.”.

4. *Amendment of rule 42.*— In rule 42 of the principal Rules, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), the dealer liable to get his accounts audited as required under sub-section (1A) of section 70, shall transmit to the Appropriate Assessing Authority, the audited statement of accounts in Form VAT XV, using digital signature, on or before the last date of the tenth month from the commencement of the relevant year, through electronic system by using a system code availed from the Appropriate Assessing Authority. The Audit report shall be signed and verified by the Chartered Accountant setting forth all the particulars and certificates as are required to be specified in such Form. The dealer who transmits such audited statement of accounts to the Appropriate Assessing Authority shall not be liable to furnish final accounts under rule 42A.”.

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

*Michael M. D'Souza*, Additional Secretary  
(Finance).

Porvorim, 30th June, 2017.



Department of Home

Home—General Division

**Notification**

21/2/2013-HD(G)/1853

Read:—

(1) Notification No. 2/20/92-HD(G) dated 09-11-1995, published in the Official Gazette, Series I No. 34 dated 23-11-1995,

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- (2) Notification No. 2/20/92-HD(G) dated 16-10-1996, published in the Official Gazette, Series I No. 33 dated 14-11-1996,
- (3) Notification No. 2/20/92-HD(G), dated 29-04-1997, published in Official Gazette, Series I No. 14 dated 03-07-1997,
- (4) Notification No. 2/20/92-HD(G), dated 27-08-1997, published in Official Gazette, Series I No. 25 dated 18-09-1997,
- (5) Notification No. 2/20/92-HD(G), dated 30-11-1999, published in Official Gazette, Series I No. 37 dated 09-12-1999,
- (6) Notification No. 2/20/92-HD(G), dated 20-12-1999, published in Official Gazette, Series I No. 42 dated 13-01-2000,
- (7) 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,
- (8) Notification No. 2/1/2001-HD(G), dated 26-07-2001, published in Official Gazette, Series I No. 20 dated 16-08-2001,
- (9) Notification No. 2/1/2001-HD(G), dated 29-11-2002, published in Official Gazette, Series I No. 39 dated 26-12-2002,
- (10) Notification No. 2/1/2001-HD(G), dated 24-07-2003, published in Official Gazette, Extraordinary, Series I No. 17 dated 24-07-2003,
- (11) Notification No. 2/1/2001-HD(G), dated 05-01-2004, published in Official Gazette, Extraordinary, Series I No. 40 dated 05-01-2004,
- (12) Notification No. 2/1/2001-HD(G), dated 12-02-2004, published in Official Gazette, Extraordinary, Series I No. 46 dated 16-02-2004,
- (13) 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,
- (14) 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,
- (15) Notification No. 2/1/2001-HD(G), dated 22-07-2009, published in Official Gazette, Extraordinary, Series I No. 17 dated 23-07-2009,
- (16) Notification No. 2/1/2001-HD(G), dated 31-03-2011, published in Official Gazette, Extraordinary, Series I No. 1 dated 07-04-2011,
- (17) Notification No. 2/1/2001-HD(G), dated 04-11-2011, published in Official Gazette, Series I No. 32 dated 10-11-2011,
- (18) Notification No. 2/1/2001-HD(G), dated 25-05-2012, published in Official Gazette, Series I No. 9 dated 31-05-2012,
- (19) 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,
- (20) 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,
- (21) 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,
- (22) Notification No. 21/1/2014-HD(G)/1324 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014,
- (23) Notification No. 21/1/2014-HD(G)/1326 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014,

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SERIES I No. 13

30TH JUNE, 2017

- (24) 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,
- (25) 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,
- (26) 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,
- (27) Notification No. 21/2/2013-HD(G)/1928 dated 06-06-2016, published in Official Gazette, Series I No. 10 dated 9-6-2016,
- (28) 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,
- (29) 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,
- (30) 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,
- (31) Notification No. 21/2/2013-HD(G)/908 dated 30-3-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 52 dated 31-3-2017 and
- (32) 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.

In exercise of the powers conferred by section 13A of the Goa, Daman and Diu 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 (iv), in the third proviso, for the expression "30-06-2017", the expression "30-09-2017" shall be substituted.

This Notification shall come into force with immediate effect.

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

*Neetal P. Amonkar*, Under Secretary (Home).

Porvorim, 29th June, 2017.



Department of Law & Judiciary

Legal Affairs Division

Notification

8/4/2017-LA

The Goa Value Added Tax (Tenth Amendment) Ordinance, 2017 (Ordinance

No. 4 of 2017), which has been promulgated by the Governor of Goa on 30-06-2017, is hereby published for general information of the public.

*Sharad G. Marathe*, Additional Secretary (Law).

Porvorim, 30th June, 2017.