

Panaji, 12th January, 2023 (Pausa 22, 1944)

SERIES I No. 41

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Home

Home—General Division

Notification

21/2/2013-HD(G)/Vol.-I/87

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 (iv), in the third proviso, for the expression "30-09-2022", the expression "31-03-2023" shall be substituted.

This Notification shall come into force with immediate effect.

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

Vivek K. Naik, Under Secretary (Home-I).

Porvorim, 10th January, 2023.

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.

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- (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.
- (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)/2425 dated 3-11-2020, published in Official Gazette, Extraordinary, Series I No. 31 dated 04-11-2020.
- (43) 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.
- (44) Notification No. 21/5/2020-HD(G)/976 dated 05-04-2020, published in Official Gazette, Extraordinary No. 2, Series I No. 1 dated 06-04-2021.
- (45) Notification No. 21/2/2013-HD(G)/3495 dated 01-10-2021, published in Official Gazette, Extraordinary No. 2, Series I No. 27 dated 01-10-2021.
- (46) Notification No. 21/5/2020-HD(G)(Part-III/3539 dated 06-10-2021, published in Official Gazette, Extraordinary No. 4, Series I No. 27 dated 6th October, 2021.
- (47) Notification No. 21/5/2020-HD(G)(Part-III/6411 dated 02-05-2022, published in Official Gazette, Extraordinary, Series I No. 4 dated 02-05-2022.

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(241)/2082

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 (Fifth Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 26th day of December, 2022.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,—

(i) in sub-rule (1), the words and letters, "mobile number, e-mail address," shall be omitted;

(ii) in sub-rule (2), in clause (a), after the words "Direct Taxes", the words "and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number" shall be inserted;

(iii) in sub-rule (2), clauses (b) and (c) shall be omitted;

3. In the said rules, in rule 12, in sub-rule (3), after the word, "Where," the words, brackets and figure, "on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or", shall be inserted.

4. In the said rules, in rule 37, in sub-rule (1), with effect from 1st day of October, 2022,—

(i) after the words, "value of such supply", the words, " , whether wholly or partly," shall be inserted;