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No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(228)/412

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 makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(38)/323, dated the 12th January, 2018, published in the Official Gazette, Extraordinary, Series I No. 41 dated the 16th January, 2018, namely:—

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:—

“Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022.”.

2. This notification shall be deemed to have come into force with effect from the 26th day of May, 2022.

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

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 8th June, 2022.

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