Notification
38/1/2017-Fin(R&C)(6)

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “said Act”), the Government of Goa hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force.

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

Sushama D. Kamat, Under Secretary, Finance (R&C).
Porvorim, 30th June, 2017.

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Notification
38/1/2017-Fin(R&C)(8)

In exercise of the powers conferred by sub-section (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and all other powers enabling it in this behalf, the Government of Goa, on the recommendations of the Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table:

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Section</th>
<th>Rate of interest (in per cent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sub-section (1) of section 50</td>
<td>18</td>
</tr>
<tr>
<td>2.</td>
<td>Sub-section (3) of section 50</td>
<td>24</td>
</tr>
<tr>
<td>3.</td>
<td>Sub-section (12) of section 54</td>
<td>6</td>
</tr>
<tr>
<td>4.</td>
<td>Section 56</td>
<td>6</td>
</tr>
<tr>
<td>5.</td>
<td>Proviso to section 56</td>
<td>9</td>
</tr>
</tbody>
</table>

This notification shall come into force with effect from the 1st day of July, 2017.

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

Sushama D. Kamat, Under Secretary, Finance (R&C).
Porvorim, 30th June, 2017.

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Department of Commercial Taxes

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Notification
CCT/26-2/2017-18/1/1240

In exercise of the powers conferred by sub-rule (1) of rule 26 of the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said Rules”), the Commissioner of State Tax hereby notifies the following modes of verification, for the purpose of the said rule, namely.—