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# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(278)/26744

In exercise of the powers conferred by sub-section (2) of Section 171 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with sub-section (1) and second proviso to sub-section (5) of Section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the CGST Act), the Government of Goa, on the recommendations of the Goods and Services Tax Council, hereby empowers the Principal Bench of the Appellate Tribunal, constituted under sub-section (3) of Section 109 of the CGST Act, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2024.

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

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

Porvorim, 7th October, 2024.

### Notification

38/1/2017-Fin(R&amp;C)(279)/26745

In exercise of the powers conferred by sub-section (2) of Section 171 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Goods and Services Tax Council, hereby appoints the 1st day of April, 2025 as the date from which the Authority referred to in the said Section shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall be deemed to have come into force with effect from the 30th day of September, 2024.

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

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

Porvorim, 7th October, 2024.

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