LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

The Goa Goods and Services Tax (Amendment) Bill, 2026

(Bill No. 48 of 2026)

(As passed by the Legislative Assembly of the State of Goa)

GOA LEGISLATURE SECRETARIAT,
ASSEMBLY HALL, PORVORIM, GOA
SEPTEMBER, 2026

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BILL

further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

BE it enacted by the Legislative Assembly of Goa in the Seventy-seventh Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Goa Goods and Services Tax (Amendment) Act, 2026.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 15.— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in section 15, in sub-section (3), for clause (b), the following clause shall be substituted, namely:–

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

3. Amendment of section 34. — In section 34 of the principal Act, in sub-section (1), after the words "both supplied are found to be deficient", the expression "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted.

4. Amendment of section 54. — In section 54 of the principal Act,—

(i) in sub-section (6), after the words "supply of goods or services or both", the expression "or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)" shall be inserted;

(ii) in sub-section (14), after the expression "sub-section (5) or sub-section (6)", the expression ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.