

Panaji, 2nd June, 2021 (Jyaistha 12, 1943)

SERIES I No. 9

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

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#### Notification

38/1/2017-Fin(R&amp;C)(01/2021-Rate)/1427

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Goa Government, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3, dated the 30th June, 2017, namely:—

In the said notification,—

(a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;

(b) after Schedule I, in List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely—

"(231). Diethylcarbazine".

2. This notification shall come into force on the 2nd day of June, 2021.

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

*Pranab G. Bhat*, Under Secretary, Finance (R&C).  
Porvorim, 2nd June, 2021.

### Notification

38/1/2017-Fin(R&amp;C)(02/2021-Rate)/1428

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Goa Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3, dated the 30th June, 2017, namely:—

In the said notification, in the Table,—

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely—

"(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.";

(b) in serial number 25,—