

2. This notification shall be deemed to have come into force with effect from the 1st day of July, 2017.

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

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

Porvorim, 7th June, 2022.

Notification

38/1/2017-Fin(R&C)(02A/2022-Rate)/395

In exercise of the powers conferred by sub-section (1) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), notwithstanding anything contained in the Government Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated 30th June, 2017, the Government of Goa, on the recommendations of the Council, hereby exempts the supplies of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would

not have been so collected, had paragraph (1) been in force at all material times.

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

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

Porvorim, 7th June, 2022.

Notification

38/1/2017-Fin(R&C)(02B/2022-Rate)/396

In exercise of the powers conferred by sub-section (2) of section 7 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 notifies that Notification No. 38/1/2017-Fin(R&C)(25/2019-Rate) dated 01-10-2019, published in Official Gazette, Extraordinary, Series I No. 26 dated 01-10-2019 shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had above notification been in force at all material times.

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

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

Porvorim, 7th June, 2022.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—73/150—6/2022.