

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely—

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	—”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “and (ia)”, the brackets, figures, letter and word “, (ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from 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&C)(03/2021-Rate)/1429

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Goa Government, on the recommendations of the Council, and on being satisfied that it is

necessary in the public interest so to do, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(6/2019-Rate), dated the 29th March, 2019, published in the Official Gazette, Series I No. 52, Extraordinary, dated the 29th March, 2019—

In the said notification, in the first paragraph,—

(a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;

(b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from 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.