

Panaji, 24th June, 2021 (Asadha 3, 1943)

SERIES I No. 13

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(04/2021-Rate)/1530

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 Government of Goa, 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 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, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

2. In the said notification, in the Table, in serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely,—

“Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the State tax on service of description as

specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”;

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

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

Porvorim, 23rd June, 2021.

#### Notification

38/1/2017-Fin(R&amp;C)(05/2021-Rate)/1531

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as “the said Act”), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the State tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:—

**Table**

Sl. No.	Chapter, heading, sub-heading or tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	2804	Medical Grade Oxygen	2.5%
2.	30	Tocilizumab	Nil
3.	30	Amphotericin B	Nil
4.	30	Remdesvir	2.5%
5.	30	Heparin (anti-coagulant)	2.5%
6.	3002 or 3822	Covid-19 testing kits	2.5%
7.	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely— IL6, D-Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents	2.5%
8.	3804 94	Hand Sanitizer	2.5%
9.	6506 99 00	Helmets for use with non-invasive ventilation	2.5%
10.	8417 or 8514	Gas/Electric/other furnaces for crematorium	2.5%
11.	9018 19 or 9804	Pulse Oximeter	2.5%
12.	9018	High flow nasal canula device	2.5%
13.	9019 20 or 9804	Oxygen Concentrator/generator	2.5%
14.	9018 or 9019	Ventilators	2.5%
15.	9019	BiPAP machine	2.5%
16.	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	2.5%
17.	9025	Temperature check equipment	2.5%
18.	8702 or 8703	Ambulance	6%

2. This notification shall be deemed to have come into force with effect from the 14th day of June, 2021 and shall remain in force upto and inclusive of the 30th September, 2021.

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

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

Porvorim, 23rd June, 2021.

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