

(q) serial number 56 and the entries relating thereto shall be omitted;

(r) serial number 73 and the entries relating thereto shall be omitted;

(s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely:—

(3)

“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;

(t) serial number 75 and the entries relating thereto shall be omitted;

(u) against serial number 80, for the entries in column (3), the following shall be substituted:—

(3)

“Services by way of training or coaching in—  
(a) recreational activities relating to arts or culture, by an individual, or  
(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18<sup>th</sup> July, 2022.

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

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

Porvorim, 16th July, 2022.

**Notification**

No. 38/1/2017-Fin(R&C)(05/2022-Rate)

In exercise of the powers conferred by sub-section (3) of section 9 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)(13/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the Table,—

(1) against serial number 1, in column (2),—

(a) the words, figures and symbols “who has not paid State tax at the rate of 6%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely:—

“Provided further that nothing contained in this entry shall apply where,—

(i) the supplier has taken registration under the Goa GST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and

(ii) the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely:—

“Annexure III

Declaration

I/we have taken registration under the Goa GST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year \_\_\_\_ under forward charge.”.

II. This notification shall come into force with effect from the 18th July, 2022.

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

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

Porvorim, 16th July, 2022.

**Notification**

38/1/2017-Fin(R&C)(06/2022-Rate)

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

1. In the said notification,-

A. in the opening paragraph,

(i) in clause (v), the word “and” shall be omitted;

(ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “, and” shall be inserted;

(iii) after clause (vi), the following clause shall be inserted, namely:—

“(vii) 0.75 per cent. in respect of goods specified in Schedule VII”.

B. in Schedule I – 2.5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words “and put up in” and ending with the words and bracket “as in the

ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely:—

“9A 0403 Curd, Lassi, Butter milk, pre-packaged and labelled”;

(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words “and put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the