

**Notification**

No. 38/1/2017-Fin(R&C)(08/2023-Rate)/3709

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 Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated the 28th June, 2017 published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_ under forward charge and have not reverted to reverse charge mechanism” shall be substituted.

2. This notification shall come into force with effect from 27th July, 2023.

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

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

Porvorim, 26th July, 2023.

**Notification**

No. 38/1/2017-Fin(R&C)(09/2023-Rate)/3708

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 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:—

In the said notification,—

A. in Schedule I – 2.5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“99B	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”;

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“108A	2309	Fish soluble paste”;

(iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“156B	2619	Linz-Donawitz (LD) Slag”;

(iv) after S. No. 218A and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“218AA	56050020	Imitation zari thread or yarn known by any name in trade parlance”;

B. in Schedule II–6%, against S. No. 137, for the entry in column (3), the entry “Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) Immitation zari thread or yarn known by any name in trade parlance” shall be substituted;

C. in Schedule III–9%,

(i) against S. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products un-fried or un-cooked

snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;

(ii) against S. No. 28, for the entry in column (3), the entry “Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” shall be substituted;

2. This notification shall come into force on the 27th day of July, 2023.

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

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

Porvorim, 26th July, 2023.

### Notification

No. 38/1/2017-Fin(R&C)(10/2023-Rate)/3707

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), the Government of Goa, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification No. 38/1/2017-Fin(R&C)(26/2018-Rate), dated the 31st December, 2018, published in the Official Gazette, Extraordinary No. 2, Series I No. 39, dated the 31st December, 2018, namely:—

In the said notification,—

(A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;

(B) in the Explanation,—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) vide S. O. 1565 (E) dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely:—

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;”

2. This notification shall come into force on the 27th July, 2023.

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

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

Porvorim, 26th July, 2023.

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