

Notification

38/1/2017-Fin(R&C)(09/2021-Rate)/1910

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, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-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 Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely:—

"86.	1209	Seeds, fruit and spores, of a kind used for sowing <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.";
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2. This notification shall come into force on the 1st day of October, 2021.

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

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

Porvorim, 30th September, 2021.

Notification

38/1/2017-Fin(R&C)(10/2021-Rate)/1909

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 Government Notification No. 38/1/2017-Fin(R&C)(4/2017-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, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"3A.	33012400 , 33012510 , 33012520 , 33012530 , 33012540	Following essential oils other than those of citrus fruit namely:— a) Of peppermint (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (<i>ex-menthaspicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-menthasylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force on the 1st day of October, 2021.

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

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

Porvorim, 30th September, 2021.