

**Notification**

38/1/2017-Fin(R&amp;C)(9/2017-Rate)

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) (hereinafter 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 intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

This notification shall come into force with effect from the 1st day of July, 2017.

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

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 30th June, 2017.

**Notification**

38/1/2017-Fin(R&amp;C)(10/2017-Rate)

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Goa Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

This notification shall come into force with effect from the 1st day of July, 2017.

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

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 30th June, 2017.

**Notification**

38/1/2017-Fin(R&amp;C)(11/2017-Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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 notifies that the state tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:—