

Panaji, 31st July, 2019 (Sravana 9, 1941)

SERIES I No. 17

OFFICIAL GOVERNMENT OF GOA GAZETTE



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EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(12/2019-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 Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(a) in Schedule I - 2.5%,—

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“234B 8504 Charger or charging station for Electrically operated vehicles”;

(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“242A 87 Electrically operated vehicles, including two and three wheeled electric vehicles.

Explanation.—For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;

(b) in Schedule II- 6%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III- 9%, against serial number 375, in the entry in column (3), after the word “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

2. This notification shall come into force on the 1st August, 2019.

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

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

Porvorim, 31st July, 2019.