

Rs. 800. 'C' charges 'B' State tax at the rate of 6% (Rs. 48). If 'B' charges 'A' State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(iii) against serial number 34,

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,—

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.

Notification

38/1/2017-Fin(R&C)(13/2023-Rate)/3743

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 makes the following amendment further to amend the Government notification No. 38/1/2017-Fin (R&C)(12/2017-(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) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of-	Nil	Nil”;
		(a) water supply;		
		(b) public health;		
		(c) sanitation conservancy;		
		(d) solid waste management; and		
		(e) slum improvement and upgradation.		

(2) against serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(3) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(4) against serial number 8, in column (3) in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(5) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.