

(i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

(ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be inserted, namely,—

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be inserted, namely,—

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).”

2. This notification shall come into force with effect from 1<sup>st</sup> day of January, 2022.

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

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

Porvorim, 30th November, 2021.

#### Notification

38/1/2017-Fin(R&C)(15/2021-Rate)2083

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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 amendments further to amend in the Government notification No. 38/1/2017-Fin(R&C)(11/2017- 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, in the TABLE,—

(i) against serial number 3,—

(1) in column (3), in the heading “Description of Service”, in items (iii), (vi), (ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;

(2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;

(3) in column (5), in the heading “Condition”, the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted;

(ii) against serial number 26, in column (3), in the heading “Description of Service”, in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.

2. This notification shall come into force with effect from the 1st day of January, 2022.

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

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

Porvorim, 30th November, 2021.

### Notification

38/1/2017-Fin(R&C)(14/2021-Rate)2084

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) S. Nos. 203, 207, 211, 216, 217, 218, 218B, 218C, 219A, 219AA, 219B, 220, 221, 222, 223, 224, 224A and 225 and the entries relating thereto shall be omitted;

b. in Schedule II – 6%,—

(i) S. No. 132A and the entries relating thereto shall be omitted;

(ii) after S. No. 132A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

“132AA	5007	Woven fabrics of silk or of silk waste.
132AB	5111	Woven fabrics of carded wool or of carded fine animal hair.
132AC	5112	Woven fabrics of combed wool or of combed fine animal hair.
132AD	5113	Woven fabrics of coarse animal hair or of horse hair.
132AE	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m <sup>2</sup> .
132AF	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> .
132AG	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m <sup>2</sup> .
132AH	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m <sup>2</sup> .