

(1)	(2)	(3)	(4)	(5)
		1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.		and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”;

(o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,— (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs. 1000/-) per member per year.	Nil	Nil”;

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely:—

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall come into force with effect from 27th of July, 2018.

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

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

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(15/2018-Rate)

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)(13/2017-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,—

(i) in the Table, after serial number 10 and the entries, the following serial number and the entries relating thereto shall be inserted, namely:—

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to banks or Non-Banking Financial Company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely:—

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

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

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

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(16/2018-Rate)

In exercise of the powers conferred by sub-section (2) of section 7, 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(14/2017-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 first paragraph,—

(i) after the words “State Government” the words “or Union territory” shall be inserted;

(ii) after the word “Constitution” the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

2. This notification shall come into force with effect from 27th of July, 2018.

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

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

Porvorim, 26th July, 2018.

Notification

38/1/2017-Fin(R&C)(17/2018-Rate)

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of 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