

Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

(iv) S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%,-

(i) after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely:—

“12A.	22029990	Caffeinated Beverages”;
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E. in Schedule V – 1.5%, -

(i) S. No. 3 and the entries relating thereto shall be omitted;

(ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI –0.125%, -

(i) in S. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

(ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

2. This notification shall come into force on the 1st day of October, 2019.

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

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

Porvorim, 1st October, 2019.

Notification

38/1/2017-Fin(R&C)(15/2019-Rate)

In exercise of the powers conferred by sub-sections (1) 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, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-Rate), dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated 30th June, 2017, namely:—

In the said notification, in the Schedule,—

(i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“57A	0813	Tamarind dried”;
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(ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"114C	46	Plates and cups made up of all kinds of leaves/flowers/bark";
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2. This notification shall come into force on the 1st day of October, 2019.

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

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

Porvorim, 1st October, 2019.

Notification

38/1/2017-Fin(R&C)(16/2019-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 the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(3/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated 30th June, 2017, namely:—

In the said notification,—

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely:—

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely:—

“Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

2. This notification shall come into force on the 1st day of October, 2019.

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

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

Porvorim, 1st October, 2019.