

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
"3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:— (a) of peppermint (<i>Menthapiperita</i>); (b) of other mints : Spearmint oil (<i>ex-menthaspicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-menthasylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Menthaarvensis</i>	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1st day of January, 2023.

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

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

Porvorim, 31st December, 2022.

Notification

38/1/2017-Fin(R&C)(15/2022-Rate)/2062

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 amendments 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,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely:—

"Explanation.— For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,—

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.";

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

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

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

Porvorim, 31st December, 2022.

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