

**Notification**

38/1/2017-Fin(R&amp;C)(17/2021-Rate)/2081

In exercise of the powers conferred by sub-section (5) 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 amendments further to amend the Government notification No. 38/1/2017-Fin(R&C)(17/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

1. In the notification,—

(i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:—

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation,—

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely,—

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 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&amp;C)(16/2021-Rate)2082

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 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 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, 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;