

**Notification**

38/1/2017-Fin(R&C)(14/2023-Rate)/3744

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 Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the Table,—

(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.

**Notification**

38/1/2017-Fin(R&C)(15/2023-Rate)/3745

In exercise of the powers conferred by sub-section (3) of section 54 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 in the Government notification No. 38/1/2017-Fin(R&C)(15/2017-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, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Goa Goods and Services Tax Act”, the words “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted”.

2. This notification shall come into force with effect from the 20th October, 2023.

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

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

Porvorim, 19th October, 2023.

**Notification**

38/1/2017-Fin(R&C)(16/2023-Rate)/3746

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 further amendments in the Government notification No. 38/1/2017-Fin(R&C)(17/2017-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) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;

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

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii) in the Explanation, after item (c), the following item shall be inserted, namely,—

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.

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**Notification**

38/1/2017-Fin(R&C)(17/2023-Rate)/3747

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 Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,—

(A) in Schedule I – 2.5%,—

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“92A.	1703	Molasses”;

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled”;

(B) in Schedule III – 9%,

(i) against S. No. 13, in column (3), for the words and figures “of heading 1905”, the words and figures “of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled” shall be substituted;

(ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“25A.	2207 10 12	Spirits for industrial use”;

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.

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**Notification**

38/1/2017-Fin(R&C)(18/2023-Rate)/3748

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, being satisfied that it is necessary in the public interest so to do, 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 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, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“94A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled”;