

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

No. 13, dated the 30th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:—

“*Explanation.*— For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

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)(18/2018-Rate)

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

(A) in Schedule I - 2.5%,

(i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“102 A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”;
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(ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“2515 (except 2515 1210, 2515 1220, 2515 1290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use”;

(iii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted

“170A	2809	Fertilizer grade phosphoric acid”;
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(iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted in the end;

(v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries”, shall be substituted;

(vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;

(vii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;