

that state for immediate consumption” shall be substituted;

(iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;

(iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“97A	2009 89 90	Tender coconut water other than those put up in unit container and,— (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
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(v) S. No. 101 and the entries relating thereto shall be omitted;

(vi) against S. No. 141, for the entry in column (2), the entry “8807” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

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

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

Porvorim, 31st December, 2021.

Notification

38/1/2017-Fin(R&C)(20/2021-Rate)/3211

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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(21/2018-Rate), dated the 26th July, 2018, published in the Official Gazette, Extraordinary, Series I No. 17, dated the 26th July, 2018, namely:—

In the said notification, in the TABLE,-

(i) against S. No. 4, for the entry in column (2), the entry “4414” shall be substituted;

(ii) against S. No. 29, for the entry in column (2), the entry “7419 80” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

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

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

Porvorim, 31st December, 2021.

Notification

38/1/2017-Fin(R&C)(222)/3210

In exercise of the powers conferred by section 164 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 rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Tenth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 29th day of December, 2021.

2. In the Goa Goods and Services Tax Rules, 2017,—