

(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:—

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"132A	53	Coir pith compost 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 actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)"
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2. This notification shall come into force on the 27th 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)(20/2018-Rate)

In exercise of the powers conferred by clause (ii) of the proviso to 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 the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(5/2017-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 opening paragraph the following proviso shall be inserted, namely,

“Provided that,—

(i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

(ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

2. This notification shall come into force on the 27th 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)(21/2018-Rate)

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, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much state tax leviable thereon under section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) as is in excess of the rate specified in column (4) of the said Table.

Explanation.— For the purpose of this notification, the expression “handicraft goods” means “Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility”

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	3406	Handcrafted candles	6 %
2	4202 22, 4202 29, 4202 3110, 4202 3190, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	6 %
3	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	6 %
4	4414 00 00	Wooden frames for painting, photographs, mirrors etc.	6 %
5	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	6 %