

(x) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,—

(i) in item (a), for the word, figures and brackets “and 140 (6)” the figures, brackets and word “, 140 (6) and 140 (7) shall be substituted;

(ii) in item (b),—

(a) after the word, figures and brackets, “section 140 (5)”, the words, figures and brackets “and section 140(7)” shall be inserted;

(b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;

(c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

Notification

No. 38/1/2017-Fin(R&C)(20/2017-Rate)

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 in the Government notification No. 38/1/2017-Fin(R&C)(17/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:—

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc. except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Goa Goods and Services Tax Act.”.

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

Notification

38/1/2017-Fin(R&C)(21/2017-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 makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I, No. 13 dated 30th June, 2017, namely:—

In the said notification,—

(i) in the Table,—

(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 35, in column (3),—

(A) In item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)", shall be substituted;

(B) In item (j), for the words "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal Bima Yojana (PMFBY)", shall be substituted;

(ii) In paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:—

(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 22nd August, 2017.