

(e) against serial number 19B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil”;

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil”;

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry “(r) Bangla Shasya Bima” shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely,—

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017)”;

(j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

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

Porvorim, 1st October, 2019.

Notification

38/1/2017-Fin(R&C)(22/2019-Rate)

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

In the said notification, in the Table,—

(i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
"9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ";

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

(1)	(2)	(3)	(4)
"9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory:</p> <p>Provided that nothing contained in this entry shall apply where,—</p> <p>(i) the author has taken registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay State tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Goa Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Goa Goods and Service Tax Act, 2017 (Goa Act 4 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ";</p>

(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying SGST @ 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved inter-mediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI."

2. This notification shall come into force on the 1st day of October, 2019.

Annexure I

FORM
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31-10-2019 for the option to be effective from 1-11-2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date:

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), and I hereby exercise the option to pay State tax on the service specified against Serial No. 9A in column (2) of the Table in the notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated the 30th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of Goa GST Act, and to comply with all the

provisions of Goa GST Act, 2017 (Goa Act 4 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;

2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____

Name _____

GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

Declaration

(9A of Table)

I have exercised the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated the 30th June, 2017 under forward charge.

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

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

Porvorim, 1st October, 2019.

Notification

38/1/2017-Fin(R&C)(23/2019-Rate)

In exercise of the powers conferred by section 148 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)(4/2018-Rate) dated 24th January, 2018, published in the Extraordinary Official Gazette No. 3, Series I No. 42, dated 24th January, 2018, namely:—

After paragraph, the following explanation shall be inserted, namely:—

“*Explanation.*—

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

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

Porvorim, 1st October, 2019.