

Notification

38/1/2017-Fin(R&C)(23/2017-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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-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, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;

(ii) In the *Explanation*, after clause (d), the following clause shall be inserted, namely:—

“(e) 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, 28th August, 2017.

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