

Notification

38/1/2017-Fin(R&C)(25/2018-Rate)

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 further amendments in the Government notification No. 38/1/2017-Fin(R&C) (2/2017-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,—

1. In the schedule,

(i) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:—

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

(ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
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(iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/Union Territory, or any public servant, by way of public auction by the Government, where auction proceeds are used for public or charitable cause".
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2. This notification shall come into force on the 1st January, 2019.

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

Michael M. D'Souza, Addl. Secretary, Finance.

Porvorim, 31st December, 2018.

Notification

38/1/2017-Fin(R&C)(26/2018-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 supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, Volume-I, to registered exporter of jewellery (herein referred to as "recipient"), from the whole of the State Tax leviable thereon, under section 9 of the Goa Goods and Services Tax Act, 2017, subject to following conditions, namely:—