

**Notification**

38/1/2017-Fin(R&amp;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";
-------	------------	--

(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".
------	-------------	--

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&amp;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:—

(i) the Nominated Agency and the recipient shall follow the conditions and subject observe the procedures as prescribed in the Foreign Trade Policy read with Handbook of Procedures, Volume-1.

(ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency.

(iii) wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of State Tax payable on the quantity of gold not exported, along with interest from the date when tax on such supply was payable, but for the exemption.

*Explanation.*— for the purpose of this notification,—

(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry *vide* Notification No. 41/2015-2020, dated 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S. O. 3813, dated the 5th December, 2017;

(b) “Handbook of Procedures, means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December, 2017;

(c) “Nominated Agency” means entities mentioned in List 32 of Notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3 sub-section (i), *vide*, number G.S.R. 785 (E), dated the 30th June, 2017;

(d) “Heading” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

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)(27/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (11/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

1. In the said notification,—

(i) in the Table,—

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;