

**Notification**

38/1/2017-Fin(R&amp;C)(28/2018-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 makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C) (12/2017-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,—

(i) in the Table,—

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -  (a) a Department or Establishment of the Central Government or State Government or Union territory; or  (b) local authority; or  (c) Governmental agencies,  which has taken registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

(c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely:—

"Heading 9992 or Heading 9963";

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation	Nil	Nil";

		centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).		
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(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely:—

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”;

2. This notification shall come into force on the 1st day of 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)(29/2018-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:—

(i) in the Table,—

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

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

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person:	Any person other than a body corporate	A registered person, located in the taxable territory.”;