## **Notification**

## 38/1/2017-Fin(R&C)(21)/3596

In exercise of the powers conferred by sub-section (1) of section 6 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as "Goa GST Act"), on the recommendations of the Council, the Government of Goa, hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) (hereafter in this notification referred to as the "CGST Act"), who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Goa GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 24th October, 2017.

## Notification

38/1/2017-Fin(R&C)(33/2017-Rate)/3597

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

"10	Supply of services by the	Members of Overseeing Committee	Reserve Bank
	members of Overseeing	constituted by the Reserve Bank	of India.".
	Committee to Reserve	of India	
	Bank of India		

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 24th October, 2017.