

(Amount in Rs.)

Sr. No.	Invoice details		Integrated tax		Cess	BRC/FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)	
	No.	Date	Taxable value	Amt.		No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12

”;

(b) for “Statement-4”, the following Statement shall be substituted, namely:—

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ /Bill of export/ /Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

”.

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

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 2nd November, 2017.

Notification

38/1/2017-Fin(R&C)(26)/3640

In exercise of the powers conferred by section 147 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 notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

TABLE

Sl. No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation.
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation.
3.	Supply of goods by a registered person to Export Oriented Unit.
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

Explanation—

For the purposes of this notification,—

(1) “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

(2) Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

(3) “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

This Notification shall be deemed to have come into force from the 18th day of October, 2017.

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

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 2nd November, 2017.

Notification

38/1/2017-Fin(R&C)(39/2017-Rate)/3641

In exercise of the powers conferred by sub-section (1) 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 notifies the state tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

TABLE

Sl. No.	Tariff item, sub-heading, heading or chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, as the case may be, may allow in this regard.