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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(77)

In exercise of the powers conferred by sub-section (2) of section 23 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), hereinafter referred to as the "said Act", the Government of Goa, on the recommendations of the Council and in supersession of the Government notification No. 38/1/2017-Fin(R&C)(17)/2408, dated the 21st September, 2017 published in the Extraordinary Official Gazette, Series II No. 25, dated the 21st September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as 'such persons') who shall be exempted from obtaining registration under the said Act—

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the "Explanation" in notification No. 38/1/2017-Fin(R&C)(21/2018-Rate), dated the 26th July, 2018, published in the

Extraordinary, Official Gazette, Series I No. 17, dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the description specified in the corresponding entry in column (3) of the Table contained in the said notification;

or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:—

TABLE

Sr. No.	Products	HSN Code
1	2	3
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202 4203.
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416.
3.	Carved wood products (including table and kitchenware)	4419.

1	2	3	1	2	3
4. Carved wood products		4420.	24. Horn and bone products		96.
5. Wood turning and lacquer ware		4421.	25. Conch shell crafts		96.
6. Bamboo products (decorative and utility items)		46.	26. Bamboo furniture, cane/rattan furniture		94.
7. Grass, leaf and reed and fibre products, mats, pouches, wallets		4601, 4602.	27. Dolls and toys		9503.
8. Paper mache articles		4823.	28. Folk paintings, madhubani, patchitra, Rajasthani miniature		97.
9. Textile (handloom products)		including 50, 58, 62, 63.			
10. Textiles hand printing		50, 52, 54.			
11. Zari thread		5605.			
12. Carpet, rugs and durries		57.			
13. Textiles hand embroidery		58.			
14. Theatre costumes		61, 62, 63.			
15. Coir products (including mats, mattresses)		5705, 9404.			
16. Leather footwear		6403, 6405.			
17. Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)		6802.			
18. Stones inlay work		68.			
19. Pottery and clay products, including terracotta		6901, 6909, 6911, 6912, 6913, 6914.			
20. Metal table and kitchen ware (copper, brass ware)		7418.			
21. Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74		8306.			
22. Metal bidriware		8306.			
23. Musical instruments		92.			

Provided that such persons are availing the benefit of notification No. 3/2018-Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052 (E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Goa Goods and Services Tax Rules, 2017.

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

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

Porvorim, 23rd October, 2018.

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