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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division
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Notification

38/1/2017-Fin(R&C)(78)/1662

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), read with section 51 of the Goa Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendment in the Government notification No. 38/1/2017-Fin(R&C)(72), dated the 21st September, 2018 published in the Official Gazette, Series I No. 25,

Extraordinary No. 2 dated 21st September, 2018, namely:—

In the paragraph of the notification, the following proviso shall be inserted, namely:—

“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018.”

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

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

Porvorim, 24th October, 2018.

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