

Panaji, 31st January, 2019 (Magha 11, 1940)

SERIES I No. 44

**OFFICIAL**  **GAZETTE**  
**GOVERNMENT OF GOA**

PUBLISHED BY AUTHORITY

**EXTRAORDINARY**

**No. 2**

**GOVERNMENT OF GOA**

Department of Finance

Revenue & Control

**Notification**

38/1/2017-Fin(R&C)(89)

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 makes the following amendment in the Government No. 38/1/2017-Fin(R&C)(26)/3640 dated 02nd November 2017, published in the Official Gazette, Series I No. 31, Extraordinary, dated 02nd November 2017, namely:—

In the said notification,

(i) In the Table, the column number (2) against S. No. 1, after the entry, the following proviso shall be inserted, namely:—

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

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

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

Porvorim, 24th January, 2019.