

Panaji, 18th March, 2020 (Phalgun 28, 1941)

SERIES I No. 50

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(129)

In exercise of the powers conferred by section 164 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 rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Second Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Goa Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:— For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.

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

Pranab G. Bhat, Under Secretary, Finance
(R&C).

Porvorim, 18th March, 2020.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 1.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—400/160—3/2020.