

(13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

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

Naresh K. Gaude, Under Secretary, Finance (R&C).



Notification

No. 38/1/2017-Fin(R&C)(11/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 11 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 further amendments in the Government notification No. 38/1/2017-Fin(R&C) (3/2017-(Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry “9%” shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

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

Naresh K. Gaude, Under Secretary, Finance (R&C).



Notification

No.38/1/2017-Fin(R&C)(12/2025-Rare)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (1) of Section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification 38/1/2017-Fin(R&C)(8/2018-Rate), dated the 24th January, 2018, published in the Official Gazette, Extraordinary No. 3, Series I No. 42 dated the 24th January, 2017, namely:—

In the said notification, for the words, brackets, and figures “Schedule IV of Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate)”, the following shall be substituted, namely:— “Schedule II of Notification No. 38/1/2017-Fin(R&C)(09/2025-Rate)”.

2. This notification shall come into force on the 22nd day of September, 2025.

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

Naresh K. Gaude, Under Secretary, Finance (R&C).