

Gazette, Extraordinary, Series II, No. 25, dated the 21st September, 2017 as amended from time to time;

(xxxxiii) ‘mode of transport’ means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) ‘multimodal transporter’ means a person who,—

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely:—

“*Explanation 1.*— For the purposes of this clause, ‘premises’ means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.— For the purpose of sub-clause (c), the expression ‘a person applying for registration’ shall include a person applying for amendment of registration to declare an additional place of business.”.

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

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

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Notification

No. 38/1/2017-Fin(R&C)(16/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 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 amendment to amend the Government notification 38/1/2017-Fin(R&C)(12/2017-(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,—

(a) In the table,—

(i) against serial number 18, in column (3), after clause (b) the following explanation shall be inserted, namely:—

“Explanation: Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or

(ii) local delivery services provided through an Electronic Commerce Operator.”;

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] <i>Explanation:</i> For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil”;

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely:—

“(ze) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided”;

(ii) after clause (zfa), the following clause shall be inserted, namely:—

“(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer— employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer— employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.”;

(iii) after clause (zg), the following clause shall be inserted, namely:—

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;”.

2. This notification shall come into force with effect from 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)(17/2025-Rate)

Date : 17-Sep-2025

In exercise of the powers conferred by sub-section (5) of Section 9 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) (17/2017-(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, after clause (iv), the following clause shall be inserted, namely:—

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of Section 22 of the Goa Goods and Services Tax Act, 2017”.

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).