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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

38/1/2017-Fin(R&C)(18/2025-Rate)/29728

Date : 31-Oct-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) (26/2018-Rate) dated the 31st December, 2018, published in the Official Gazette, Government of Goa, Extraordinary No. 2, Series I No. 39 dated the 31st December, 2018, namely:—

In the said notification, in the Explanation, for Clause (c), the following clause shall be substituted, namely:—

“(c) “Nominated Agency” means entities mentioned in Lists 13, 14 and 15 appended to Table 1 of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 sub-section (i);”

2. This notification shall come into force on the 1st day of November, 2025.

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

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

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