

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation:—

(i) In this Notification, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this Notification.

2. This Notification shall come into force with effect from the 1st day of October, 2025.

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

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



Notification

38/1/2017-Fin(R&C)(296)/29285

Date : 19-Sep-2025

In exercise of the powers conferred by sub-section (2) of Section 1 of the Goa Goods and Services Tax (Second Amendment) Act, 2025 (Goa Act 9 of 2025) (hereinafter referred to as “said Act”), the Government of Goa hereby appoints the 1st day of October, 2025, as the date on which all the provisions of the said Act shall come into force.

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

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

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