

Notification

38/1/2017-Fin(R&C)(14/2017-Rate)

In exercise of the powers conferred by sub-section (2) of section 7 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 notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:—

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

This notification shall come into force with effect from the 1st day of July, 2017.

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

Sushama D. Kamat, Under Secretary, Finance (R & C).

Porvorim, 30th June, 2017.

Notification

38/1/2017-Fin(R&C)(15/2017-Rate)

In exercise of the powers conferred by sub-section (3) of section 54 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 notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Goa Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Goa Goods and Services Tax Act.

This notification shall come into force with effect from the 1st day of July, 2017.

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

Sushama D. Kamat, Under Secretary, Finance (R & C).

Porvorim, 30th June, 2017.

Notification

38/1/2017-Fin(R&C)(16/2017-Rate)

In exercise of the powers conferred by section 55 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby specifies,—

(i) United Nations or a specified international organisation; and

(ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, for the purposes of the said section subject to the following conditions:—

(a) United Nations or a specified international organisation shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them