TABLE

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2105 00 00</td>
<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
</tr>
<tr>
<td>2.</td>
<td>2106 90 20</td>
<td>Pan masala.</td>
</tr>
<tr>
<td>3.</td>
<td>24</td>
<td>All goods, i.e. Tobacco and manufactured tobacco substitutes.</td>
</tr>
</tbody>
</table>

Explanation.—

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters 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 said 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 on the 1st day of April, 2019.

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

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

Porvorim, 8th March, 2019.

Notification

38/1/2017-Fin(R&C)(2/2019-Rate)/2527

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “said Act”), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:—

TABLE

<table>
<thead>
<tr>
<th>Description of supply</th>
<th>Rate (per cent.)</th>
<th>Conditions</th>
</tr>
</thead>
</table>
| First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person. | 3  | 1. Supplies are made by a registered person,—  
   (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below;  
   (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act;  
   (iii) who is not engaged in making any supply which is not leviable to tax under the said Act;  
   (iv) who is not engaged in making any inter-State outward supply; |
(v) who is neither a casual taxable person nor a non-
resident taxable person;

(vi) who is not engaged in making any supply through an
electronic commerce operator who is required to
collect tax at source under section 51; and

(vii) who is not engaged in making supplies of the goods,
the description of which is specified in column (3) of
the Annexure below and falling under the tariff item,
sub-heading, heading or Chapter, as the case may be,
as specified in the corresponding entry in column (2)
of the said annexure.

2. Where more than one registered person are having the
same Permanent Account Number, issued under the Income
Tax Act, 1961 (43 of 1961), state tax on supplies by all such
registered persons is paid at the rate specified in column
(2) under this notification.

3. The registered person shall not collect any tax from the
recipient on supplies made by him nor shall he be entitled
to any credit of input tax.

4. The registered person shall issue, instead of tax invoice,
a bill of supply as referred to in clause (c) of sub-section
(3) of section 31 of the said Act with particulars as
prescribed in rule 49 of State Goods and Services Tax
Rules.

5. The registered person shall mention the following words
at the top of the bill of supply, namely:- ‘taxable person
paying tax in terms of notification No. 2/2019-State Tax
(Rate) dated 08-03-2019, not eligible to collect tax on
supplies’.

6. The registered person opting to pay State tax at the rate
of three percent. under this notification shall be liable to
pay state tax at the rate of three percent on all outward
supplies specified in column (1) notwithstanding any other
notification issued under sub-section (1) of section 9 or
under section 11 of said Act.

7. The registered person opting to pay State tax at the rate
of three percent under this notification shall be liable to
pay State tax on inward supplies on which he is liable to
pay tax under sub-section (3) or, as the case may he, under
sub-section (4) of section 9 of said Act at the applicable
rates.

Explanation.— For the purposes of this notification, the
expression “first supplies of goods or services or both”
shall, for the purposes of determining eligibility of a person
to pay tax under this notification, include the supplies
from the first day of April of a financial year to the date
from which he becomes liable for registration under the
said Act but for the purpose of determination of tax
payable under this notification shall not include the
supplies from the first day of April of a financial year to
the date from which he becomes liable for registration
under the Act.
2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. **Explanation.**— For the purpose of this notification,—

   (i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters 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 said 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.

4. This notification shall come into force on the 1st day of April, 2019.

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

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

Porvorim, 8th March, 2019.