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SERIES I No. 21

OFFICIAL GAZETTE

GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(12)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Goa Goods and Services Tax (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect from the 18th day of August, 2017.

2. In the Goa Goods and Services Tax Rules, 2017,

(i) in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted;

(ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted;

(iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:—

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a Notification in this behalf, shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner or Central tax shall be deemed to be notified by the Commissioner.";

(iv) after rule 44, the following rule shall be inserted, namely:—

"44A. *Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.*— The credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the Cenvat Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975

(51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.”

(v) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words “specify that”, the words “specify the manner and conditions subject to which the” shall be substituted;

(vi) in rule 87,—

(a) in sub-rule (2), the following shall be inserted, namely:—

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board’s payment system namely, Electronic Accounting

(ix) With effect from the 22nd June, 2017 for “FORM GST REG-13”, the following Form shall be substituted, namely:—

“Form GST REG-13
[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/Embassies/others

State/UT— District—

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entitites specified in clause (a) of sub-section (9) of section 25 of the Act)	

System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

(vii) for rule 103, with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:—

“103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

(viii) in “FORM GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be inserted, namely:—

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2	Country			
2A	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3	Notification details	Notification No.	Date	
4	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone Number		
	Fax Number	Mobile Number		
7	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last Name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation/Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	

	Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9	Documents Uploaded			
10	<p>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the entity.</p> <p>Or</p> <p>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the UN Body/Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/Embassy etc.</p>			
11	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>			

Place: (Signature)
 Date: Name of Authorized Person:
 Or
 Place: (Signature)
 Date: Name of Proper Officer:
 Designation:
 Jurisdiction:

Instructions for submission of application for registration for UN Bodies/Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN/Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(x) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,—

(i) in item (a), for the word, figures and brackets “and 140 (6)” the figures, brackets and word “, 140 (6) and 140 (7) shall be substituted;

(ii) in item (b),—

(a) after the word, figures and brackets, “section 140 (5)”, the words, figures and brackets “and section 140(7)” shall be inserted;

(b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;

(c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

Notification

No. 38/1/2017-Fin(R&C)(20/2017-Rate)

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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(17/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:—

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc. except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Goa Goods and Services Tax Act.”.

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

Notification

38/1/2017-Fin(R&C)(21/2017-Rate)

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I, No. 13 dated 30th June, 2017, namely:—

In the said notification,—

(i) in the Table,—

(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 35, in column (3),—

(A) In item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)", shall be substituted;

(B) In item (j), for the words "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal Bima Yojana (PMFBY)", shall be substituted;

(ii) In paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:—

(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 22nd August, 2017.

(3)	(4)	(5)
<p>(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction/enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>		
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Goa Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,—</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under—</p> <p>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	6	-
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p>	9	-";

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
<p>"(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p>	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation No. (iv)</i>]
	or	
	6	-";

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> — “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(i) Renting of motor cab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)]
	or	
	6	-”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> — “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

(vi) against serial number 26,—

(a) In column (3), in item (i),—

(A) for sub-item (b), the following sub-item shall be substituted, namely:—

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to— (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;

(vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
“27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-”;

(viii) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

Notification

38/1/2017-Fin(R&C)(23/2017-Rate)

In exercise of the powers conferred by sub-section (3) 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:—

In the said notification,—

(i) In the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;

(ii) In the *Explanation*, after clause (d), the following clause shall be inserted, namely:—

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

This notification shall come into force with effect from the date of its publication in the Official Gazette.

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

Michael D'Souza, Additional Secretary (Finance).

Porvorim, 28th August, 2017.

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