

brackets and words, “[other than flints, wicks or Kitchen gas lighters]”, shall be substituted;

(E) in Schedule-V-1.5%,—

in S.No. 2, in column (3), for the words, “other than Non-Industrial Unworked or simply sawn, cleaved or bruted”, the words, “other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(F) in Schedule-VI-0.125%,—

in S. No. 1, for the entry in column (3), the entry, “Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(G) in the *Explanation*, for clause (ii), the following shall be substituted, namely:—

“(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means,—

(A) a brand registered as on the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May, 2017 under the Copyright Act, 1957 (Central Act 14 of 1957);

(C) a brand registered as on the 15th May, 2017 under any law for the time being in force in any other country.”;

(H) after paragraph 2, the following Annexure shall be inserted, namely:—

“ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,—

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the Commissioner of State Tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii) (a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.”.

This Notification shall be deemed to have come into force with effect from the 22nd day of September, 2017.

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

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

Porvorim, 26th September, 2017.

Notification

38/1/2017-Fin(R&C) (24/2017-Rate)/A/2429

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), 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 makes the following amendments in Government Notification No. 38/1/2017-Fin(R&C)(11/2017-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 Table, against serial number 3, 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)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of—		
(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;	6	
(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or		
(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Goa Goods and Services Tax Act, 2017.		

(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above. 9 —”.

This Notification shall be deemed to have come into force with effect from the 21st day of September, 2017.

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

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

Porvorim, 26th September, 2017.

Notification

38/1/2017-Fin(R&C) (25/2017-Rate)/A/2430

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, in the Table, after serial number 81 and the entries relating thereto, the following shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
“82	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil”.

This Notification shall be deemed to have come into force with effect from the 21st day of September, 2017.

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

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

Porvorim, 26th September, 2017.

Notification

38/1/2017-Fin(R&C) (26/2017-Rate)/A/2431

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