

Panaji, 26th September, 2017 (Bhadra 4, 1939)

SERIES I No. 25

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(29/2017-Rate)/B/2426

In exercise of the powers conferred by clause (ii) of the proviso to 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 makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(5/2017-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 S. No. 6 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“6A	5801	Corduroy fabrics.”.
-----	------	---------------------

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)(28/2017-Rate)/B/2427

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 the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-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,—

(A) in the Schedule,—

(i) against serial number 27, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(ii) against serial numbers 29 and 45, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,—

(a) bearing a registered brand name;
or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(iii) against serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77 and 78, in column (3), for the words “other than those put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(iv) against serial number 101, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily,

subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(v) against serial number 108, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,—

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(vi) in S. No. 102, for the entries in column (2), the entries “2301, 2302, 2308, 2309”, shall be substituted;

(vii) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“102A	2306	Cotton seed oil cake”
-------	------	-----------------------

(viii) after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“130A	50 to 55	Khadi fabric, sold through khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets”;
-------	----------	---

(ix) after S. No. 135 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“135A	69	Idols made of clay”;
-------	----	----------------------

(x) in S. No. 138, for the entry in column (3), the entry “Charkha for hand spinning of yarns, including amber charkha”, shall be substituted;

(xi) in S. No. 143, for the entry in column (3), the entry “Indigenous handmade musical instruments as listed in ANNEXURE II”, shall be substituted;

(xii) in S. No. 144, for the entry in column (3), the entry “Muddhas made of sarkanda, brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles”, shall be substituted;

(B) 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 (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.”;

(C) after paragraph 2, the following Annexures shall be inserted, namely:—

“ANNEXURE I

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

(a) the person undertaking packing of such goods in unit containers which bears 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 bear 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.

ANNEXURE - II

List of indigenous handmade musical instruments

1. Bulbul Tarang
2. Dotar, Dotor, or Dotara
3. Ektara
4. Getchu Vadyam or Jhallari
5. Gopichand or Gopiyantira or Khamak
6. Gottuvadhyam or Chitravina
7. Katho
8. Sarod
9. Sitar
10. Surbahar
11. Surshringar
12. Swarabat
13. Swarmandal
14. Tambura
15. Tumbi
16. Tuntuna
17. Magadi Veena
18. Hansaveena
19. Mohan Veena
20. Nakula Veena
21. Nanduni
22. Rudra Veena
23. Saraswati Veena
24. Vichitra Veena
25. Yazh
26. Ranjan Veena
27. Triveni Veena
28. Chikara
29. Dilruba
30. Ektara violin
31. Esraj
32. Kamaicha
33. Mayuri Vina or Taus
34. Onavillu
35. Behala (violin type)
36. Pena or Bana
37. Pulluvan veena - one stringed violin
38. Ravanahatha
39. Folk sarangi
40. Classical sarangi
41. Sarinda
42. Tar shehnai
43. Gethu or Jhallari

- | | |
|--|---|
| 44. Gubguba or Jamuku - Percussion string instrument | 98. Thimila |
| 45. Pulluvan kutam | 99. Tumbak, tumbaknari, tumbaknaer |
| 46. Santoor - Hammered chord box | 100. Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles |
| 47. Pepa | 101. Kanjira - small frame drum with one jingle |
| 48. Pungi or Been | 102. Kanshi - small without jingles |
| 49. Indian Harmonium: Double reed | 103. Patayani thappu - medium frame drum played with hands |
| 50. Kuzhal | 104. Chenda |
| 51. Nadaswaram | 105. Dollu |
| 52. Shehnai | 106. Dhak |
| 53. Sundari | 107. Dhol |
| 54. Tangmuri | 108. Dholi |
| 55. Alghoza - double flute | 109. Idakka |
| 56. Bansuri | 110. Thavil |
| 57. Venu (Carnatic flute) Pullanguzhal | 111. Udukai |
| 58. Mashak | 112. Chande |
| 59. Titti | 113. Nagara - pair of kettledrums |
| 60. Sruti upanga | 114. Pambai - unit of two cylindrical drums |
| 61. Gogona | 115. Parai thappu, halgi - frame drum played with two sticks |
| 62. Morsing | 116. Sambal |
| 63. Shruti box | 117. Stick daff or stick duff - daff in a stand played with sticks |
| 64. Harmonium (hand-pumped) | 118. Tamak' |
| 65. Ekkalam | 119. Tasha - type of kettledrum |
| 66. Karnal | 120. Urumee |
| 67. Ramsinga | 121. Jaltarang Chimpita - fire tong with brass jingles |
| 68. Kahal | 122. Chengila - metal disc |
| 69. Nagphani | 123. Elathalam |
| 70. Turi | 124. Geger - brass vessel |
| 71. Dhad | 125. Ghatam and Matkam (Earthenware pot drum) |
| 72. Damru | 126. Ghungroo |
| 73. Dimadi | 127. Khartal or Chiplya |
| 74. Dhol | 128. Manjeera or jhanj or taal |
| 75. Dholak | 129. Nut - clay pot |
| 76. Dholki | 130. Sankarjang - lithophone |
| 77. Duggi | 131. Thali - metal plate |
| 78. Ghat singhari or gada singari | 132. Thattukazhi mannai |
| 79. Ghumot | 133. Kanch tarang, a type of glass harp |
| 80. Gummeta | 134. Kashtha tarang, a type of xylophone.". |
| 81. Kanjira | |
| 82. Khol | |
| 83. Kinpar and Dhopar (tribal drums) | |
| 84. Maddale | |
| 85. Maram | |
| 86. Mizhavu | |
| 87. Mridangam | |
| 88. Pakhavaj | |
| 89. Pakhavaj jori - Sikh instrument similar to tabla | |
| 90. Panchamukha vadyam | |
| 91. Pung | |
| 92. Shuddha madalam or Maddalam | |
| 93. Tabala/tabla/chameli - goblet drum | |
| 94. Tabla | |
| 95. Tabla tarang - set of tablas | |
| 96. Tamte | |
| 97. Thanthi Panai | |

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.