business, provided by the State Government, Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely:

“(zf) “Governmental Authority” means an authority or a board or any other body, namely:

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D’Souza, Additional Secretary (Finance).


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Notification

38/1/2017-Fin(R&C)(34/2017-Rate)/3592

In exercise of the powers conferred by sub-section (1) 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 further amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-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 Schedule I-2.5%,—

(i) in S. No. 29, for the entry in column (2), the entry, “0802, 0813”, shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“30A  0804  Mangoes sliced, dried”;

(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“99A  1905 or 2106  Khakhra, plan chapatti or roti”;

———
(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“101A 2106 90 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;

(v) in S. No. 164, for the entry in column (3), the entry,

“(a) kerosene oil PDS,
(b) The following bunker fuels for use in ships or vessels, namely,
   (i) IFO 180 CST
   (ii) IFO 380 CST”, shall be substituted;

(vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“181A 30 Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia”;

(vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“187A 3915 Waste, parings or scrap, of plastics”;

(viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“188A 4004 00 00 Waste, parings or scrap of rubber (other than hard rubber)”;

(ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“191A 4017 Waste or scrap of hard rubber”;

(x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“198B 4707 Recovered waste or scrap of paper or paperboard”;

(xi) S. No. 201A and entries relating thereto shall be omitted;
(xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
218A  5605 00 10 Real zari thread (gold) and silver thread, combined with textile thread;
```

(xiii) in S. No. 219, in column (2), for the figure, “5705”, the figures “5702, 5703, 5705”, shall be substituted;

(xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
228A  7001 Cullet or other waste or scrap of glass;
```

(xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
234A  84 or 85 E-waste

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational;
```

(xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
264 Any chapter Biomass briquettes;
```

(B) in Schedule II-6%,—

(i) in S. No. 16, in column (3), for the words and brackets “Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried”, the words and brackets, “Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried”, shall be substituted;

(ii) in S. No. 17, in column (3), for the words figure and brackets, “dried fruits of Chapter 8 [other than tamarind, dried]”, the words, figure and brackets, “dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]”, shall be substituted;

(iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely:

```
Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]’’;
```

(iv) S. No. 111 and the entries relating thereto, shall be omitted;
(v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>132A</td>
<td>5401</td>
</tr>
<tr>
<td></td>
<td>Sewing thread of manmade filaments, whether or not put up for retail sale</td>
</tr>
<tr>
<td>132B</td>
<td>5402, 5403, 5404, 5405, 5406</td>
</tr>
<tr>
<td></td>
<td>Synthetic or artificial filament yarns</td>
</tr>
<tr>
<td>132C</td>
<td>5508</td>
</tr>
<tr>
<td></td>
<td>Sewing thread of manmade staple fibres</td>
</tr>
<tr>
<td>132D</td>
<td>5509, 5510, 5511</td>
</tr>
<tr>
<td></td>
<td>Yarn of manmade staple fibres</td>
</tr>
</tbody>
</table>

(vi) in S. No. 137, in the entry in column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread),” shall be omitted;

(C) in Schedule III-9%,—

(i) in S. No. 16, in column (3), for the words “other than pizza bread”, the words, “other than pizza bread, khakhra, plain chapatti or roti”, shall be substituted;

(ii) in S. No. 23, in column (3), for the words “preparations in ready for consumption form”, the words, “preparations in ready for consumption form, khakhra”, shall be substituted;

(iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>54A</td>
<td>3213</td>
</tr>
<tr>
<td></td>
<td>Poster colour</td>
</tr>
</tbody>
</table>

(iv) in S. No. 63, for the entry in column (3), the entry, “Modelling pastes, including those put up for children’s amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, shall be substituted;

(v) S. No. 102 and the entries relating thereto, shall be omitted;

(vi) in S. No. 114, in column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;

(vii) S. No. 158 and entries related thereto shall be omitted;

(viii) in S. No. 159, for the entry in column (3), the entry “All goods other than synthetic filament yarns”, shall be substituted;

(ix) in S. No. 160, for the entry in column (3), the entry “All goods other than artificial filament yarns”, shall be substituted;

(x) S. No. 164 and entries related thereto shall be omitted;

(xi) S. No. 165 and entries related thereto shall be omitted;
(xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
“177A  6802   All goods other than:
   (i) all goods of marble and granite;
   (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of
        animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper
        weights, artificial fruit and foliage, etc.; other ornamental goods essentially
        of stone”;
```

(xiii) in S. No. 188, and entries relating thereto, shall be omitted;

(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
“303A  8305   Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing
tags and similar office articles, of base metal; staples in strips (for example, for
offices, upholstery, packaging), of base metal”;
```

(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

```
“308A  84   Parts suitable for use solely or principally with fixed Speed Diesel Engines of power
not exceeding 15HP
308B  84 or 85   Parts suitable for use solely or principally with power driven pumps primarily
designed for handling water, namely, centrifugal pumps (horizontal and vertical),
deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow
vertical pumps”;
```

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
“369A  8483   Plain shaft bearings”;
```

(D) in Schedule-IV-14%, —

(i) in S. No. 23, in column (3), for the words, “pans or in similar forms or packings”, the words and brackets, “pans or in similar forms or packings [other than poster colour]”, shall be substituted;

(ii) S. No. 34 and entries related thereto shall be omitted;

(iii) in S. No. 50, in column (3), for the words “including waste and scrap”, the words, “other than waste and scrap”, shall be substituted;

(iv) in S. No. 70, for the entry in column (3), the following entry shall be substituted, namely:

```
“All goods of marble or granite [other than statues, statuettes, pedestals; high or low
reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays,
paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially
of stone]”;
```
(v) S. No. 112 and the entries relating thereto, shall be omitted;

(vi) in S. No. 135, in column (3), the words, “and plain shaft bearings”, shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted, namely:—

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D’Souza, Additional Secretary (Finance).


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Notification

38/1/2017-Fin(R&C)(31/2017-Rate)/3593

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 further amendments in the 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,

(i) in the Table,—

(a) against serial number 3,—

(A) in item (iii), in column (3), for the words “Government, a local authority or a Governmental authority”, the words “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” shall be substituted;

(B) in item (vi), in column (3), for the words “a local authority or a Governmental authority” the words “a local authority, a Governmental Authority or a Government Entity” shall be substituted;

(C) in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely:—