

Notification

38/1/2017-Fin(R&C)(37/2017-Rate)/3588

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 notifies the state tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:—

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of state tax applicable otherwise on such goods under 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.	1
2.	87	Motor Vehicles	65% of state tax applicable otherwise on such goods under 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.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation— For the purposes of this notification,—

(i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter 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, 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.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2.	(i) The supplier of Motor Vehicle is a registered person. (ii) Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

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).

Porvorim, 24th October, 2017.

Notification

38/1/2017-Fin(R&C)(38/2017-Rate)/3589

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 amendment in the Government Notification No. 38/1/2017-Fin(R&C)(8/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated the 30th June, 2017, namely:—

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 38/1/2017-Fin(R&C)(8/2017-Rate), dated the 30th June, 2017, as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

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

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

Porvorim, 24th October, 2017.

Notification

38/1/2017-Fin(R&C)(35/2017-Rate)/3590

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 further 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) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“122A	4907	Duty Credit Scrips”;
-------	------	----------------------

(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—