

(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:—

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

*Explanation.*— For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(i) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely:—

‘(i) manufacture of handicraft goods.

*Explanation.*— The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.’

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

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

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

Porvorim, 14<sup>th</sup> November, 2017.

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### Notification

No. 38/1/2017-Fin(R&C)(47/2017-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 further amendments in the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated the 30<sup>th</sup> June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated the 30<sup>th</sup> June, 2017, namely:—

In the said notification, in the Table,—

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely:—

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely:—

(1)	(2)	(3)	(4)	(5)
"79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil",

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

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

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

Porvorim, 14<sup>th</sup> November, 2017.

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