

OFFICIAL GOVERNMENT OF GOA GAZETTE



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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

6

Notification

38/1/2017-Fin(R&C)(5)/2550

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa, on the recommendations of the Council, hereby prescribes a registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the state tax payable by him, an amount calculated in accordance with the provisions of sub-section (1) of section 10 of the said Act:

Provided that where such person makes taxable supplies of goods or services or both from any of the States specified in sub-clause (g) of clause (4) of article 279A of the Constitution, he shall be eligible to exercise the above option if his aggregate turnover in preceding financial year did not exceed fifty lakh rupees:

Provided further that the registered person shall not be eligible to opt for composition levy

under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:—

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation.—

(1) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 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.

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

This notification shall be deemed to have come into force from the 25th day of June, 2017.

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

Porvorim, 28th June, 2017.

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