SERIES I No. 47



GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

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GOVERNMENT OF GOA

Department of Finance

Office of the Commercial Taxes

Trade Circular

(No. 5 of 2017-18)

- Read:- (1) Trade Circular No. 1 of 2017-18 dated 14th September, 2017 issued by the Commissioner of Commercial Taxes and published in the Official Gazette, Series I No. 25 dated 21st September, 2017.
 - (2) Trade Circular No. 2 of 2017-18 dated 31st October, 2017 issued

- by the Commissioner of Commercial Taxes and published in the Official Gazette, Series I No. 31 dated 2nd November, 2017.
- (3) Trade Circular No. 3 of 2017-18 dated 29th November, issued by the Commissioner of Commercial Taxes and published in the Official Gazette, Series I No. 35 dated 30th November, 2017.
- (4) Trade Circular No. 4 of 2017-18 dated 4th January, 2018, issued by the Commissioner of Commercial Taxes and published in the Official Gazette, Series I No. 41 dated 11th January, 2018.

Various representations are being received from the dealers on the trade circulars cited supra requesting extension of due date for making online application for obtaining declaration Form C. In this regard, it is clarified as under:-

- 1. The Goa Goods and Services Tax Act, 2017 is enforced from the 1st day of July, 2017 and simultaneously, the amendment to the Central Sales Tax Act, 1956 (hereinafter called as "the CST Act") came into effect from the same date by virtue of which, "Goods" for the purposes of the CST Act means only the six goods i.e.
- (i) Alcoholic liquor for human consumption,
- (ii) Petroleum crude, (iii) High speed diesel,
- (iv) Motor spirit (commonly known as petrol),
- (v) Natural gas and (vi) Aviation turbine fuel.
- 2. As a result, as mentioned in the trade circulars cited supra, the dealers dealing in goods other than these six goods have ceased to be the dealers for the purpose of the amended CST Act with effect from 01-07-2017 and those making inter-State sale of any goods other than these six goods have ceased to be liable to pay tax under the CST Act with effect from 01-07-2017 and as such, they need not file any return under the CST Act. The registration granted earlier under sub-section (1) of section 7 of the CST Act to such dealers, whose liability has now ceased, has become infructuous.
- 3. Sub-rule (7) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, provides as under:-

"The declaration in Form C or Form F or certificate in Form E-I or E-II shall be furnished to the prescribed authority within three months after the end of the period to which the declaration or certificate relates:

Provided that if the prescribed authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within the aforesaid time, that authority may allow such declaration or certificate to furnished within such extended time as that authority may permit."

- 4. Thus, the last date for furnishing the declaration Forms in case of such dealers was 30-09-2017. In case of inter-State sale/branch transfers, the seller/transferor of goods is required to furnish the forms as aforesaid after obtaining the same from the counterpart purchasers/receivers of goods which means that the time limit of three months also applies for the counterpart purchasers/receivers of goods to apply and obtain these Forms their jurisdictional authorities and furnish to their suppliers/transferor of goods.
- 5. Further, the dealers were required to furnish the details of declaration forms 'C', 'F', 'H' and 'I' in Form TRAN-1, while availing the transitional input tax credit upon their migration to GST. Form TRAN-1 was required to be filed by such dealers on or before the 27th December, 2017.
- 6. In view of the above facts, it was clarified vide circulars cited supra that the dealers who ceased to be dealers under the CST Act should apply online and obtain declaration Form 'C' for the inter-State transactions effected during the pre-GST regime on or before 27-12-2017.
- 7. Considering the requests made by dealers, it is now decided to give a one-time opportunity in respect of grant of declaration forms thereby allowing the dealers to apply online and obtain the declaration forms. The one-time opportunity should be exercised by the dealers on or before 31st day of March, 2018, in the following manner.
- 8. The dealer shall make an application on a plain paper to the Appropriate Assessing Authority, giving the category-wise details of the Declaration Forms required to be issued. A statement containing invoice-wise details of each transaction, inter alia, disclosing the date of invoice, invoice number, name of the dealer to whom the form is being issued, selling dealer's TIN, commodity description, invoice value, purpose, etc. shall be annexed

to the application. The statement should disclose a clear demarcation of party-wise and quarter/month-wise forms to be issued with the sub-total of the value for each form.

- 9. The application alongwith the statement thereto shall by submitted at the inward counter of the jurisdictional ward office and official acknowledgement shall be obtained by the dealer. Since the facility of applying for declaration forms is being offered as a 'one-time' measure, it should be ensured by the dealer that the application and the statement annexed thereto is correct and complete in all respects.
- 10. Upon receipt of the application, the jurisdictional Assessing Authority upon being satisfied about the correctness of the application, open the window on the portal thereby enabling the applicant dealer to apply online for the declaration forms.
- 11. The window may be kept open for a period not exceeding seven days during which the applicant dealer has to furnish online, the details for declaration forms required. The jurisdictional Assessing Authority, however, may keep the window open for a period beyond seven days in genuine cases.
- 12. The Assessing Authority, inter-alia, shall ensure that there are no material differences in the statement annexed to the physical application vis-à-vis the details furnished online. Upon being satisfied that there are no such differences and the dealer is not otherwise ineligible for grant of declaration forms; the jurisdictional Assessing Authority shall approve the declaration forms.
- 13. The process of downloading, printing and signing of declaration forms shall be completed by the dealer at his end.
- 14. Invariably, the entire process of making application for declaration forms and issue thereof for any period prior to 01-07-2017 shall be completed on or before the 31st day of March, 2018.

This issues with the approval of the Government.

Dipak M. Bandekar, Commissioner of Commercial Taxes.

Panaji, 19th February, 2018.

Revenue & Control Division

Corrigendum

38/1/2017-Fin(R&C)(5/2018-Rate)(Corri.)/499

Read: Government Notification No. 38/1//2017-Fin(R&C)(5/2018-Rate) dated 24-1-2018, published in the Official Gazette, Series I No. 42, Extraordinary No. 3 dated 24-1-2018.

In the Government Notification No. 38/1//2017-Fin(R&C)(5/2018-Rate) dated 24-1-2018, published in the Official Gazette, Series I No. 42, Extraordinary No. 3 dated 24-1-2018,—

- (i) at page 1985, in line 30, for "to the Government in the form of Government's share" read "to the Central Government in the form of Central Government's share";
- (ii) at page 1985, in line 31, for "by the Government" read "by the Central Government".

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

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

Porvorim, 19th February, 2018.

Corrigendum

38/1/2017-Fin(R&C)(6/2018-Rate)(Corri.)/500

Read: Government Notification No. 38/1//2017-Fin(R&C)(6/2018-Rate) dated 24-1-2018, published in the Official Gazette, Series I No. 42, Extraordinary No. 3 dated 24-1-2018.

In the Government Notification No. 38/1//2017-Fin(R&C)(6/2018-Rate) dated 24-1-2018, published in the Official Gazette, Series I No. 42, Extraordinary No. 3 dated 24-1-2018,—

- (i) at page 1986, in line 27, for "All goods" read "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork";
- (ii) at page 1987, in line 3, for "substituted", read "inserted";
- (iii) at page 1987, in line 6, for "substituted", read "inserted";
- (iv) at page 1988, in line 15 and 16, for "after the words "groundnut sweets, gajak", the words "and sugar boiled confectionery]", shall be added" read "for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted";
- (v) at page 1988, in line 20, for "Fertilizer grade Phosphoric acid]" read "including Fertilizer grade Phosphoric acid";
- (vi) at page 1989, in line 14, for "Bio-fuels" read "Bio-fuels]".

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

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

Porvorim, 19th February, 2018.

——◆◆◆—— Department of Law & Judiciary

Legal Affairs Division

Notification

10/8/2017-LA-19

The National Institutes of Technology, Science Education and Research (Amendment) Act, 2017 (Central Act No. 19 of 2017), which has been passed by Parliament and assented to by the President on 4-8-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 5-08-2017, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 31st January, 2018.

THE NATIONAL INSTITUTES OF TECHNOLOGY, SCIENCE EDUCATION AND RESEARCH (AMENDMENT) ACT, 2017

AN

ACT

further to amend the National Institutes of Technology, Science Education and Research Act, 2007.

Be it enacted by Parliament in the Sixtyeighth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the National Institutes of Technology, Science Education and Research (Amendment) Act, 2017.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- 2. Amendment of Second Schedule to Act 29 of 2007.— In the Second Schedule to the National Institutes of Technology, Science Education and Research Act, 2007, after serial number 5 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)
	Indian Institute of Science Education and Research, Tirupati Society	Indian Institute of Science Education and Research, Tirupati.
	Indian Institute of Science Education and Research, Berhampur Society	Indian Institute of Science Education and Research, Berhampur".

Notification

10/8/2017-LA-11

The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (Central Act No. 27 of 2017), which has been passed by Parliament and assented to by the President on 23-8-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 24-08-2017, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 31st January, 2018.

THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ACT, 2017

AN

ACT

to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir Act, 2017.
- (2) It shall be deemed to have come into force on the 8th day of July, 2017.
- 2. Extension and amendment of Integrated Goods and Services Tax Act, 2017.— (1) The Integrated Goods and Services Tax Act, 2017 13 of 2017. (hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders

made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

- (2) With effect from the date of commencement of this Act, in the principal Act, in section 1, in sub-section (2), the words "except the State of Jammu and Kashmir" shall be omitted.
- 3. Repeal and saving.— (1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ord. 4 of Ordinance, 2017 is hereby repealed. 2017.
- (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Notification

10/8/2017-LA-12

The Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (Central Act No. 26 of 2017), which has been passed by Parliament and assented to by the President on 23-8-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 24-08-2017, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 31st January, 2018.

THE CENTRAL GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ACT, 2017

AN

ACT

to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.
- (2) It shall be deemed to have come into force on the 8th day of July, 2017.
- 2. Extension and amendment of Central Goods and Services Tax Act, 2017.— (1) The Central Goods and Services Tax Act, 2017 (hereinafter 12 of 2017. referred to as the principal Act) and all rules, notifications and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.
- (2) With effect from the date of commencement of this Act, in the principal Act,—
 - (a) in section 1, in sub-section (2), the words "except the State of Jammu and Kashmir" shall be omitted;
 - (b) in section 22, in the *Explanation*, in clause (ii), after the word "Constitution", the words "except the State of Jammu and Kashmir" shall be inserted;
 - (c) in section 109, in sub-section (6),—
 - (i) after the words "each State or Union territory", the words "except for the State of Jammu and Kashmir" shall be inserted;
 - (ii) in the first proviso, for the words "Provided that", the following shall be substituted, namely:—

"Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided further that";

- (iii) in the second proviso, for the words "Provided further that", the words "Provided also that" shall be substituted.
- 3. Repeal and saving.— (1) The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ord. 3 of Ordinance, 2017 is hereby repealed. 2017.
- (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

Notification

10/8/2017-LA-13

The Indian Institutes of Information Technology (Amendment) Act, 2017 (Central Act No. 25 of 2017), which has been passed by Parliament and assented to by the President on 17-8-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 19-08-2017, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 31st January, 2018.

THE INDIAN INSTITUTES OF INFORMATION TECHNOLOGY (AMENDMENT) ACT, 2017

AN

ACT

further to amend the Indian Institutes of Information Technology Act, 2014.

Be it enacted by Parliament in the Sixtyeighth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Indian Institutes of Information Technology (Amendment) Act, 2017.

- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- 2. Amendment of section 24.— In section 24 of the Indian Institutes of Information Technology Act, 2014 10 of 2014. (hereinafter referred as the principal Act), in clause (d) of sub-section (2), for the words "Indian Institutes of Information Technology", the words "Indian Institute of Technology" shall be substituted.
- 3. Amendment of section 32.— In section 32 of the principal Act, in clause (a), for the words "Assistant Professor", the words "Assistant Professor or above" shall be substituted.
- 4. Amendment of Schedule.— In the Schedule to the principal Act, after serial number 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

Sl. No.	Name of the State	ne Name of the existing Institute	Location	Name of the Institute under this Act
"5.	Andhra Pradesh	Indian Institute of Information Technology, Design and		Indian Institute of Information Technology,
		Manufacturing	Ma	Design and nufacturing, Kurnool.".

Notification

10/8/2017-LA-14

The Right of Children to Free and Compulsory Education (Amendment) Act, 2017 (Central Act No. 24 of 2017), which has been passed by Parliament and assented to by the President on 9-8-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 10-08-2017, is hereby

published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 31st January, 2018.

THE RIGHT OF CHILDREN TO FREE AND COMPULSORY EDUCATION (AMENDMENT) ACT, 2017

AN

ACT

further to amend the Right of Children to Free and Compulsory Education Act, 2009.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the Right of Children to Free and Compulsory Education (Amendment) Act, 2017.
- (2) It shall be deemed to have come into force on the 1st day of April, 2015.
- 2. Amendment of section 23.— In the Right of Children to Free and Compulsory Education Act, 2009, in 35 of 2009. section 23, in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that every teacher appointed or in position as on the 31st March, 2015, who does not possess minimum qualifications as laid down under sub-section (1), shall acquire such minimum qualifications within a period of four years from the date of commencement of the Right of Children to Free and Compulsory Education (Amendment) Act, 2017."

Department of Personnel

Notification

1/11/84-PER (Pt.I)

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Government Notification No. 1/4/80-PER (i) dated 10-9-1980, published in the Official Gazette, Series I No. 25 dated 18-9-1980, the Governor of Goa hereby makes the following rules to regulate the recruitment to the Group 'C', Non-Ministerial, Non-Gazetted, posts in the Secretariat, Government of Goa, namely:—

- 1. Short title, application and commencement.— (1) These rules may be called the Government of Goa, Secretariat, Group 'C', Non-Ministerial, Non-Gazetted posts, Recruitment Rules, 2018.
- (2) They shall apply to the post specified in column (1) of the Schedule to these rules (hereinafter called as the "said Schedule").
- (3) They shall come into force from the date of their publication in the Official Gazette.
- 2. Number, classification and level in the pay matrix.— The number of posts, classification of the said post and level in the pay matrix thereof shall be as specified in columns (2) to (4) of the said Schedule:

Provided that the Government may vary the number of posts as specified in column (2) of the said Schedule from time to time subject to exigencies of work.

3. Method of recruitment, age limit and other qualifications.— The method of

recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualification.— No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

- 5. Power to relax.— Where, the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons.
- 6. Saving.— Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

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

Yetindra M. Maralkar, Additional Secretary (Personnel).

Porvorim, 15th February, 2018.

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	Circumstances in which the Goa Public Service Commission is to be consulted in making	13	Ä. Ä.
	If a D.P.C. exists, what is its composition	12	Group 'C', D.S.C./ /D.P.C.
	In case of recruitment by promotion//deputation//transfer, grades from which promotion//deputation//transfer is to be made	11	Deputation: Persons holding analogous post in any other department of the State/ Central Government or Public Sector Undertakings.
	Method of recruitment, whether by direct recruitment or by promotion or by deputation//transfer/contract and percentage of the vacancies to be filled by various methods	10	By direct recruitment from Ex - Servicemen category, failing which, by direct recruitment of other candidates and failing both, by deputation.
	Period of proba- tion, if	6	Two years.
E-3	qualifications prescribed for the direct recruits will apply in the case of promotees	∞	Ŕ K
SCHEDULE	Educational and other qualifications required for direct recruits	7	Essential: (1) Higher Secondary School Certificate or equivalent qualification from a recognised Institution. (2) Minimum height of 5 feet 4 inches. (3) Chest: Minimum 31 inches and expanded 33 inches. (4) Knowledge of Konkani. Desirable: Knowledge of Marathi.
	Age limit for direct recruits	9	Not- E exceed- (1 ing 45 fig years tu (Relaxa- (2 ble for in Govern- (3 ment au servants (4 upto 5 D years in K accordance with the instructions or orders issued by the Govern- ment from time to time).
	Whether selection post or non-selection post	2	Selection. earlier in the free free free free free free free fr
	Level in the Pay Matrix	4	4.
	Classifi-	8	Group 'C', NonGazetted, NonMiniste-rial.
	Number of posts	2	(2018) (Subject to to variation dependent on work load).
	Name/ /desig- nation of the post	1	Security Assistant.

Department of Public Health

Order

13/2/2018-I/PHD/527

Sanction of the Government is hereby accorded for charging of fees as mentioned below, for analysis of various food samples submitted by the public at the Mobile Food Testing Laboratory (Mobile Safety on Wheels), Directorate of Food and Drugs Administration:—

Sr. No.	Name of food items	Fees to be charged per sample
1	2	3
1. 2. 3.	Milk and Milk products Packaged drinking water Other food items	Rs. 400/- Rs. 300/- Rs. 150/-

This issues with concurrence of Finance (Exp.) Department vide their U. O. No. 1400046021 dated 9-2-2018.

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

Maria Seomara De Souza, Under Secretary (Health-II).

Porvorim, 15th February, 2018.



Department of Sports and Youth Affairs

Directorate of Sports & Youth Affairs

Notification

SAG/ED/FA to I-League Clubs/2017-18

The Directorate of Sports & Youth Affairs here notifies the following scheme for the benefit of the Football Clubs functioning in the State of Goa.

1. Short title and commencement.— (i) The scheme will be known as "Financial Assistance to Football Clubs from Goa qualified for the professional leagues/tournaments recognised and hosted by the All India Football Federation (AIFF)" (hereinafter referred to as the 'Scheme').

- (ii) This scheme shall come into force at once.
- 2. Objective.— The main objectives of this scheme is to assist the leading Football Clubs to sustain themselves to help develop Football standards in the State of Goa at the State, Zonal, National and International level and to ensure that Goan teams and Goans Football players excel at National/International level in future.
- 3. Eligibility.— (i) Only those Football Clubs duly registered and affiliated with Goa Football Association and such recognized body like the AIFF shall be eligible to be a beneficiary under this scheme.
- (ii) The Football Clubs should essentially have on its roll atleast 75% of players of Goan origin.
- (iii) Not more than three (03) Football Clubs shall be eligible for availing financial assistance under the Scheme in a year, subject to the budgetary provision made with the DSYA.
- 4. Quantum of financial assistance under the scheme.— (i) A sum of maximum Rs. 300.00 lakh per Club, per year, shall be provided, subject to the availability of appropriate budgetary provision.
- (ii) This financial assistance shall be paid through the Sport Authority of Goa (SAG) who will be the implementing agency for this scheme.
- 5. Procedure for the implementation and operation of the scheme.— The eligible Sports Club/Football Club shall forward the application to SAG in the prescribed format enclosing the following documents:
 - (a) Certificate of affiliation from GFA or AIFF.
- (b) Certificate of qualification in the professional leagues/tournament issued by AIFF.
- (c) Audited statement of accounts for the preceding financial year.

- (d) List of Football Players enrolled in the team for the league/tournament matches and number of players enrolled of Goan origin.
- (e) Report regarding the activities undertaken by the Club for the previous year with emphasis on grassroot football and junior teams.
- (f) Report regarding football teams' performance in the preceding 3 years.
- (g) List of Managing Committee members with their age, address, profession, etc.
- (h) Major Heads on which the Club incurs their expenditure and their plans regarding spending/utilization of the financial assistance to be provided by the State Government.
- 6. Review of the Club's Performance.— (i) A Committee nominated by the Government will review the performance of the beneficiary Club(s), every six months and suggest measures for the improvement of its performance and also suggest whether Government should continue with the financial assistance to the Club(s) or not.
- (ii) The committee shall have powers to invite the Club officials for discussion, if need be, and also co-opt any expert in the sport of Football to carry out a fair assessment of the Club's performance.
- 7. Relaxation of the provision of the scheme.— The Government shall be empowered to relax the clauses or conditions of the scheme if a genuine requirement arises,

- as fully justified by the Department, on case to case basis, with the prior approval of the Finance Department.
- 8. Interpretation of the provision of the scheme.— If any question arises regarding interpretation of any clause, word, expression of the scheme, the decision about the interpretation shall lie with the Government, and this decision shall be final and binding on all concerned.
- 9. Redressal of grievances and dispute.—Grievances if any, arising out of implementation of this scheme, the Secretary to the Government In charge of Sports Department shall hear and decide such matters and the decision of the Secretary to the Government in this regard will be binding on all concerned.

Provided that, if the beneficiary Club is aggrieved by this decision, he can make an appeal to the Minister Incharge of Sports Department, who shall decide the appeal and his decision shall be final and binding on all concerned.

10. This has been issued with the concurrence of the Finance (Expenditure) Department under their U. O. No. 6843 dated 13-2-2018 and with the approval of the Government under 5071F dated 14-2-2018.

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

V. M. Prabhu Desai, Director of Sports & Youth Affairs & ex officio Jt. Secretary (S&YA).

Panaji, 15th February, 2018.

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