

OFFICIAL GAZETTE

Panaji, 29th April, 2008 (Vaisakha 9,1930) SERIES II No. 4

EXTRAORDINARY No. 3

Notification

4/5/2005-Fin(R&C) (51)

Read: Government Notification No. 4/5/2005-Fin(R&C)(4) dated 31st March, 2005, published in the Official Gazette, Extraordinary No. 3, Series II No. 53, dated 31-3-2005.

In exercise of the powers conferred by sub-section (2) of Section 6 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby exempts subsequent sales in respect of the goods mentioned in the Schedule hereto from payment of output tax for a period of three years, subject to the following conditions:-

- (1) The goods should be purchased from a registered dealer within the State.
- (2) The subsequent dealer claiming such exemption shall be registered under the said Act.
- (3) Proof of payment of tax at first point of sale on such goods shall be adduced to the satisfaction of the Appropriate Assessing Authority.

SCHEDULE

- (1) Aviation spirit, aviation turbine fuel and A.V. Gas other than covered by entry 34 of Schedule "B", appended to the said Act.
- (2) High Speed Diesel Oil (HSD).
- (3) Light Diesel Oil (LDO).
- (4) Motor spirit which is commonly known as petrol including ethanol blended petrol.
- (5) Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended to the said Act other than kerosene oil, liquified petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of

Goa.

Vasanti H. Parvatkar, Under Secretary, Fin (R&C).

Porvorim, 28th April, 2008.