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**GOVERNMENT OF GOA**

Department of Finance  
Revenue & Control Division

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**Notification**

No. 5/11/2008-Fin(R&C)(7)

In exercise of the powers conferred by sub-section (1) of Section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the "said Act") and in supersession of the Government Notification No. 5/18/2002-Fin(R&C) dated 7th November, 2002, published in the Official Gazette, Series II No. 32 (Extraordinary) dated 07-11-2002, the Government of Goa, being of the opinion that it is necessary in public interest so to do, hereby exempts the tax payable under the said Act, on the entry of raw material other than petroleum products, into a local area, for use in the manufacture of intermediate or finished products by the Small Scale Industrial Units other than ferro alloys, steel melting and

chemical units, holding Permanent Registration Certificate issued by the Directorate of Industries, Trade and Commerce, Government of Goa, having annual gross turnover of sales during the previous year below 30.00 crores.

Provided that Small Scale Industrial Unit which has obtained Provisional Registration and which is in process of obtaining Permanent Registration Certificate shall also be entitled for the benefit of exemption under this Notification subject to production of Permanent Registration Certificate within two years from the date of provisional registration.

This Notification shall come into force with effect from 01-04-2012.

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

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 23rd April, 2012.

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