Notification

No. 4/5/2005-Fin(R&C)(45)

In exercise of the powers conferred by subsection (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the "said Act"), and in supersession of the Government Notification No. 4/5/2005-Fin(R&C) (39) dated 30-3-2007, published in the Official Gazette, Extraordinary No. 3, Series II No.52, dated 30-3-2007, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Goa, in respect of sales effected by him in the course of inter-State trade or commerce from such place of business of Information Technology Products as notified by the Government vide Notification Government No. 4/5/2005-Fin(R&C)(44) dated 7-12-2007 published in the Official Gazette, Extraordinary No. 3, Series II No. 36, dated 10-12-2007, for the purposed of Entry (54) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall be calculated at the rate of 0.25% of his turnover, in so far as the turnover or any part thereof relates to such sales, subject to production of declaration in Form 'C' specified under the Central Sales Tax (Registration and Turnover) Rules, 1957.

This notification shall come into force from the date of it's publication in the Official Gazette.

By order and in the name of Governor of Goa.

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

Porvorim, 13th December, 2007.