



**Government of Goa
Department of Commercial Taxes
Vikrikar Bhavan,
Panaji – Goa – 403001**

Ph: 0832-2229430

email: ho-ctax.goa@nic.in

CCT/ 26-4/2017-2018/C/ 1103

Dated: 26th July, 2019

CORRIGENDUM TO CIRCULAR NO. 10/2019-20-GST

**Subject: Corrigendum to Circular No. 10/2019-20-GST dated 15th July 2019,
issued vide F. No. CCT/26-4/2017-2018/C 985 - reg.**

In para 5 of the Circular No. 10/2019-20-GST dated 15th July, 2019,

for

“Case 2: The additional / penal interest is charged for a transaction between Y and M/s ABC Ltd., and the same is getting covered under Sl. No. 27 of notification No. 38/1/2017-Fin (R&C) (12/2017-Rate) dated 30.06.2017. Accordingly, in this case the 'penal interest' charged thereon on a transaction between Y and M/s ABC Ltd. would not be subject to GST, as the same would **not** be covered under notification No. 38/1/2017-Fin (R&C) (12/2017-Rate) dated 30.06.2017. The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST.”

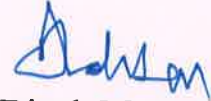
read,

“Case 2: The additional / penal interest is charged for a transaction between Y and M/s ABC Ltd., and the same is getting covered under Sl. No. 27 of notification No. 38/1/2017-Fin (R&C) (12/2017-Rate) dated 30.06.2017. Accordingly, in this case the 'penal interest' charged thereon on a transaction between Y and M/s ABC Ltd. would not be subject to GST, as the same would **not** be covered under notification No. 38/1/2017-Fin (R&C) (12/2017-Rate)



dated 30.06.2017 The value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST.”

2. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.



(Dipak M. Bandekar)

**Commissioner of State Tax,
Goa**

Note: Similar corrigendum to circular is issued under Central Goods and Services Tax Act, 2017 by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, GOI, New Delhi vide Corrigendum to Circular No.102/21/2019-GST dated 15/07/2019.