

**Notification**

38/1/2017-Fin(R&C)(07/2022-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,

(A) in the Schedule,-

(i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(ii) against S. No. 26, for the entry in column (3), the entry “Curd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;

(iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(iv) against S. No. 46B, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(vii) against S. No. 94, for the entry in column (3), the entry “(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;

(viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “, other than pre-packaged and labelled” shall be inserted;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(x) against S. No. 99, in column (3), the word “purified, “ shall be omitted;

(xi) against S. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;

(xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:—

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged

commodity' as defined in clauses (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

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

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th July, 2022.

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**Notification**

38/1/2017-Fin(R&C)(08/2022-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(3/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely,

In the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry “6%” shall be substituted.

2. This notification shall come into force on the 18th day of July, 2022.

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

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th July, 2022.

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**Notification**

38/1/2017-Fin(R&C)(09/2022-Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Goa Goods and Services

Tax Act, 2017 (Goa Act 4 of 2017), the Goa Government, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(5/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification,

(i) in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be substituted;

(ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely:—

| (1)  | (2)  | (3)                                                                                                                                                                                                  |
|------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “1A. | 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified                                                                                                                 |
| 1B.  | 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified.                                                                                                               |
| 1C.  | 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified.                                                                                                                    |
| 1D.  | 1510 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 |
| 1E.  | 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified.                                                                                                                     |
| 1F.  | 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.                                                                             |
| 1G.  | 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.                                                                              |