

**Notification**

38/1/2017-Fin(R&amp;C)(09/2021-Rate)/1910

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, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely:—

“86.	1209	Seeds, fruit and spores, of a kind used for sowing <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”;
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2. This notification shall come into force on the 1st day of October, 2021.

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

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

Porvorim, 30th September, 2021.

**Notification**

38/1/2017-Fin(R&amp;C)(10/2021-Rate)/1909

In exercise of the powers conferred by sub-section (3) of section 9 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)(4/2017-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, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“3A.	33012400 , 33012510 , 33012520 , 33012530 , 33012540	Following essential oils other than those of citrus fruit namely:— a) Of peppermint ( <i>Mentha piperita</i> ); b) Of other mints : Spearmint oil ( <i>ex-menthaspicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-menthasylvestries</i> ), Bergament oil ( <i>ex-mentha citrate</i> ).	Any Unregistered Person	Any Registered Person.”;
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2. This notification shall come into force on the 1st day of October, 2021.

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

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

Porvorim, 30th September, 2021.