

I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

| Sr. No. | Offence | Compounding amount (Rs.) |
|---------|---------|--------------------------|
| (1)     | (2)     | (3)                      |
|         |         |                          |

*Note: In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.*

You are hereby directed to pay the aforesaid compounding amount by ..... (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or

Your application is hereby rejected.

Signature

Name  
Designation"

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

*Sushama D. Kamat*, Under Secretary, Finance (R&C).

Porvorim, 4th July, 2017.

### Notification

38/1/2017-Fin(R&C)(18/2017-Rate)

In exercise of the powers conferred by sub-section (1) 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-Rate), dated the 30<sup>th</sup> June, 2017 published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30th June, 2017, namely:—

In the said notification,—

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| (1)   | (2)  | (3)   |
|-------|------|---|
| "182A | 3102 | Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers  |
| 182B  | 3103 | Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers   |
| 182C  | 3104 | Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers   |
| 182D  | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers"; |

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

This notification shall be deemed to have come into force with effect from the 1st day of July, 2017.

By order and in the name of the Governor of Goa.  
*Sushama D. Kamat*, Under Secretary, Finance (R&C).  
Porvorim, 4th July, 2017.

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### Corrigendum

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

Read: Government Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated 30-06-2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30-06-2017.

In the Government Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated 30-06-2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30-06-2017,—

(i) in Schedule I – 2.5%, against entry at serial number 180, in column (2), for “30”, read “30 or any chapter”;

(ii) in Schedule III – 9%, against entry at serial number (42), in column (3), omit the words “other than those”;

(iii) in Schedule III – 9%, against entry at serial number (411), in column (3), omit the words “goggles and the like, corrective, protective or other”.

By order and in the name of the Governor of Goa.  
*Sushama D. Kamat*, Under Secretary, Finance (R&C).  
Porvorim, 4th July, 2017.

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