

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 18th October, 2023.

Notification

38/1/2017-Fin(R&C)(19/2023-Rate)/3749

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, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely:—

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.

Notification

38/1/2017-Fin(R&C)(20/2023-Rate)/3750

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 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)(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, in the TABLE, after S. No. 6A and the entries relating thereto, following S. No. and the entries shall be inserted, namely:—

| (1) | (2) | (3) |
|-------|------|--|
| “6AA. | 5605 | Imitation zari thread or yarn made out of Metallised polyester film/plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film/plastic film”; |

2. This notification shall come into force with effect from the 20th day of October, 2023.

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

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

Porvorim, 19th October, 2023.

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