

**Notification**

38/1/2017-Fin(R&amp;C)(24/2019-Rate)

In exercise of the powers conferred by sub-section (4) 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 of India, in the Ministry of Finance (Department of Revenue), No. 38/1/2017-Fin(R&C)(7/2019-Rate) dated 29th March, 2019, published in the Extraordinary Official Gazette, Series I No. 52, dated 29th March, 2019, namely:—

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely:—

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

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

Porvorim, 1st October, 2019.

**Notification**

38/1/2017-Fin(R&amp;C)(25/2019-Rate)

In exercise of the powers conferred by sub-section (2) of section 7 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 notifies that the following activities or transactions undertaken by the Government in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:—

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

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

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

Porvorim, 1st October, 2019.

**Notification**

38/1/2017-Fin(R&amp;C)(112)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby appoints the 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Goa