

ANNEXURE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. *Explanation.*— For the purpose of this notification,—

(i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. This notification shall come into force on the 1st day of April, 2019.

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

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

Porvorim, 8th March, 2019.

Corrigendum

38/1/2017-Fin(R&C)(31/2018-Rate)
(Corri.)/2529

In the Government notification No. 38/1/2017-Fin(R&C)(31/2018-Rate), dated 31st January, 2019, published in the Extraordinary Official Gazette No. 2, Series I, No. 44, dated 31st January, 2019, for the notification number “38/1/2017-Fin(R&C)(31/2018-Rate)” read “38/1/2017-Fin(R&C)(1/2019-Rate)”.

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

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

Porvorim, 8th March, 2019.

Office of the Commissioner of Commercial Taxes

Notification

CCT/26-2/2018-19/44/4396

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 or the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-I** under the Goa Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2019 to June, 2019 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

Dipak M. Bandekar, Commissioner of State Tax.

Panaji, 6th March, 2019.