

Panaji, 30th March, 2020 (Chaitra 10, 1942)

SERIES I No. 52

# OFFICIAL GOVERNMENT OF GOA GAZETTE

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control

#### Notification

38/1/2017-Fin(R&C)(02/2020-Rate)

In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the Table, against serial number 25,

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely,—

	3	4	5
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.		2.5	-

(b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall come into force with effect from the 1st day of April, 2020.

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

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

Porvorim, 30th March, 2020.

#### Notification

38/1/2017-Fin(R&C)(03/2020-Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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) (1/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated 30th June, 2017, namely:—

In the said notification,—

(a) in Schedule I – 2.5%, serial number 187 and the entries relating thereto shall be omitted;

(b) in Schedule II - 6%,—

(i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“75A.	3605 00 10	All goods”;
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(ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%,—

(i) serial number 73 and the entries relating thereto shall be omitted;

(ii) in serial number 379, for the entry in column (3), the entry “All goods” shall be substituted;

2. This notification shall come into force on the 1st day of April, 2020.

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

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

Porvorim, 30th March, 2020.

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**Notification**

38/1/2017-Fin(R&C)(131)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of

2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

2. *Registration.*— The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. *Return.*— The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

4. *Input tax credit.*— (1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Goa Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP/RP till the date of registration as required in this notification or thirty days from the date