

**Notification**

38/1/2017-Fin(R&amp;C)(73)

In exercise of the powers conferred by sub-section (3) of section 1 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 hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

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

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

Porvorim, 21st September, 2018.

**Notification**

38/1/2017-Fin(R&amp;C)(23/2018-Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government Notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:—

*“Explanation.—* For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

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

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

Porvorim, 21st September, 2018.

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

Published and Printed by the Director, Printing & Stationery,  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.

**Price—Rs. 12.00**

PRINTED AT GOVERNMENT PRINTING PRESS, PANAJI-GOA—198/150—9/2018.