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# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(264)/3273

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023), the Government of Goa hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Ordinance shall come into force.

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

*Naresh Gaude*, Under Secretary, Finance  
(R&C).

Porvorim, 30th September, 2023.

#### Notification

38/1/2017-Fin(R&amp;C)(265)/3276

In exercise of the powers conferred under 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, notifies the following supplies under the said sub-section, namely:—

(i) supply of online money gaming;

(ii) supply of online gaming, other than online money gaming; and

(iii) supply of actionable claims in casinos.

2. This notification shall come into force on the 1st day of October, 2023.

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

*Naresh Gaude*, Under Secretary, Finance  
(R&C).

Porvorim, 30th September, 2023.

#### Notification

38/1/2017-Fin(R&amp;C)(266)/3277

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby makes the following amendment in the Government notification No. 38/1/2017-Fin(R&C)(34) dated the 23rd November, 2017, published in the Official Gazette, Extraordinary, Series I No. 34 dated the 23rd November, 2017, namely:—

In the said notification, with effect from the 1st October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words and figures