

Panaji, 30th September, 2023 (Asvina 8, 1945)

SERIES I No. 26

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## 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

“, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

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&C)(262B)/3275

Read:- 1) Notification No. 38/1/2017-Fin (R&C)(262)/3248 dated the 21st September, 2023 published in the Extraordinary Official Gazette, Series I No. 25, dated the 21st September, 2023;

2) Notification No. 38/1/2017-Fin (R&C)(262A)/3252 dated 26th September, 2023, published in the Official Gazette, Extraordinary No. 4, Series I No. 25 dated 26th September, 2023

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, on the recommendations of the Council and in supersession of the Government notification No. 38/1/2017-Fin (R&C)(262A)/3252, dated the 26th September, 2023 published in the Official Gazette, Extraordinary No. 4, Series I No. 25, dated the 26th September, 2023, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Third Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of October, 2023.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as “the applicant”), except—

(i) a non-resident taxable person;

(ii) a person required to deduct tax at source under section 51;

(iii) a person required to collect tax at source under section 52;

(iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.”

3. In the said rules, in rule 14,—

(i) in the heading, after the words “online recipient” the letters and words “or to a person supplying online money gaming from a place outside India to a person in India” shall be inserted;

(ii) in sub-rule (1), after the words “online recipient” the letters and words “or any person supplying online money gaming from a place outside India to a person in India” shall be inserted.