

(iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
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(iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;

(v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"4	7104	Synthetic or reconstructed precious stones"
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2. This notification shall come into force with effect from the 25th day of January, 2018.

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

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

Porvorim, 24th January, 2018.

Notification

38/1/2017-Fin(R&C)(7/2018-Rate)

In exercise of the powers conferred by sub-sections (1) and (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, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(2/2017-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,—

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

(iii) against S. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted’;

(iv) in S. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“151	Any chapter	“Parts for manufacture of hearing aids”;
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2. This notification shall come into force with effect from the 25th day of January, 2018.

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

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

Porvorim, 24th January, 2018.

Notification

38/1/2017-Fin(R&C)(8/2018-Rate)

In exercise of the powers conferred by sub-section (1) of section 11 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 exempts the state tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated the 30th June, 2017, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. <i>Explanation.</i> — For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%