

(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"136A	7113	Bangles of lac/shellac";
-------	------	--------------------------

(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely:—

(b) The phrase "registered brand name" means,—

(A) a brand registered as on or after the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May, 2017 under the Copyright Act, 1957 (14 of 1957);

(C) a brand registered as on or after the 15th May, 2017 under any law for the time being in force in any other country."

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

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

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

Porvorim, 14<sup>th</sup> November, 2017.

#### Notification

No. 38/1/2017-Fin(R&C)(43/2017-Rate)

In exercise of the powers conferred by sub-section (3) of section 9 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(4/2017-Rate), dated the 30<sup>th</sup> June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated the 30<sup>th</sup> June, 2017, namely:—

In the said notification, in the TABLE,—

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

"4A.	5201	Raw cotton	Agriculturist	Any registered person".
------	------	------------	---------------	-------------------------

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

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

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

Porvorim, 14<sup>th</sup> November, 2017.

#### Notification

No. 38/1/2017-Fin(R&C)(44/2017-Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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)(5/2017-Rate) dated the 30<sup>th</sup> June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated the 30<sup>th</sup> June, 2017, namely:—

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the following entries shall be substituted, namely:—

“6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
6B	5801	Corduroy fabrics
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)”.

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

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

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

Porvorim, 14<sup>th</sup> November, 2017.

### Notification

No. 38/1/2017-Fin(R&C)(45/2017-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) (hereafter in this notification referred to as the “said Act”), 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 goods specified in column (3) of the Table below, from the so much of the state tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 2.5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table—

**Table**

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/Regional	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) Accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.</p>	<p>(i) The goods are supplied to or for—</p> <p>(a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the</p>