

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

*Michael M. D'Souza*, Additional Secretary (Finance).

Porvorim, 24th October, 2017.

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**Notification**

38/1/2017-Fin(R&C)(38/2017-Rate)/3589

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 makes the following amendment in the Government Notification No. 38/1/2017-Fin(R&C)(8/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated the 30th June, 2017, namely:—

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 38/1/2017-Fin(R&C)(8/2017-Rate), dated the 30th June, 2017, as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

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

*Michael M. D'Souza*, Additional Secretary (Finance).

Porvorim, 24th October, 2017.

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**Notification**

38/1/2017-Fin(R&C)(35/2017-Rate)/3590

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 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 30th June, 2017, published in the Extraordinary, Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:—

In the said notification,—

(A) in the Schedule,—

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

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“122A	4907	Duty Credit Scrips”;
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(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

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“150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”;
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:—

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted, namely:—

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 24th October, 2017.

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**Notification**

38/1/2017-Fin(R&C)(32/2017-Rate)/3591

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 makes the following further amendments in 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 30th June, 2017, namely:—

(i) in the Table,—

(a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;