


# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

## EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

8/5/2008-LA

The Goa Value Added Tax (Amendment) Ordinance, 2008 (Ordinance No. 5 of 2008), which has been promulgated by the Governor of Goa on 15-5-2008, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Panaji, 18th June, 2008.

The Goa Value Added Tax (Amendment) Ordinance, 2008

(Ordinance No. 5 of 2008)

Promulgated by the Governor of Goa in the Fifty-ninth Year of the Republic of India.

An Ordinance further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

Whereas the Legislature of the State of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action,

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Goa Value Added Tax (Amendment) Ordinance, 2008.

(2) It shall be deemed to have come into force on the 1st day of April, 2008.

2. *Amendment of section 2.*— In section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "principal Act") in clause (ad), the following proviso shall be inserted, namely:—

"Provided that in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, the sale price of such goods shall be determined in the prescribed manner by making such deductions from the total consideration for the works contract as may be prescribed and such price shall be deemed to be the sale price for the purpose of this clause."

3. *Amendment of section 6.*— In section 6 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Notwithstanding anything contained in sub-section (2), the Government may, in respect of any goods covered by Schedule "G" appended to this Act, by notification, exempt the

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sales inter-se dealers thereof, from levy and payment of output tax, when effected within the State, on such conditions as may be specified therein, and any such sales shall not be treated as "subsequent sale" as provided in sub-section (2)."

4. Amendment of section 9.— In section 9 of the principal Act, in sub-section (2), for clause (xi), the following clause shall be substituted, namely:—

"(xi) in respect of naptha and furnace oil used either as raw material or fuel by chemical fertilizer industry."

5. Amendment of section 29.— In section 29 of the principal Act, in sub-section (3), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in this sub-section by a further period not exceeding one year."

Place: Raj Bhawan.  
Dated: 15-6-2008.

(S. C. JAMIR),  
Governor of Goa.