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GOVERNMENT OF GOA

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EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 30/1/2006-Fin (R&C)(28)

Read: (i) Government Notification No. 30/1/2006-Fin(R&C)(14) dated 14-10-2010, published in the Official Gazette (Extraordinary), Series II No. 29 dated 14-10-2010.

(ii) Government Notification No. 30/1/2006-Fin(R&C)(20) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 2), Series II No. 52 dated 02-04-2012.

(iii) Government Notification No. 30/1/2006-Fin(R&C)(26) dated 31-03-2013,

published in the Official Gazette (Extraordinary), Series II No. 52 dated 31-03-2013.

In exercise of the powers conferred by sub-section (1) of Section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, and in supersession of the Government Notification No. 30/1/2006-Fin(R&C)(26) dated 31-03-2013, published in the Official Gazette (Extraordinary), Series II No. 52 dated 31-03-2013, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel as specified in column (1) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in column (2) of the said Schedule, on the conditions as specified in column (3) of the said Schedule.

SCHEDULE

Class of luxuries	Extent of exemption	Conditions
(1)	(2)	(3)
Luxuries provided in a hotel wherein the charge for the luxury provided is less than Rs. 20,000/- per room per day, during the period from 1st June upto 30th September of a calendar year	In excess of 40 paise in a rupee of the rate specified in Schedule I appended to the said Act	<p>(i) the hotelier should hold valid registration under the said Act.</p> <p>(ii) the hotelier should file the returns within the time prescribed under the said Act.</p> <p>(iii) the hotelier should pay the tax within the time prescribed under the said Act.</p> <p>(iv) the hotelier should not be in arrears of tax or in arrears of any outstanding dues at the time of claiming such exemption.</p>

This Notification shall come into force with effect from the 1st day of April, 2015.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

Notification

No. 4/5/2005-Fin (R&C)(118)

In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), read with Section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), and all other powers enabling it in this behalf, the Government of Goa hereby rescinds the Government Notification No. 4/5/2005-Fin(R&C) (45) dated 13-12-2007, published in the Official Gazette, Extraordinary No. 2, Series II No. 37 dated 14-12-2007, with effect from the 1st day of April, 2015.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

Notification

No. 4/5/2005-Fin (R&C)(120)

Read: Government Notification No. 4/5/2005-Fin(R&C)(44) dated 7-12-2007, published in the Official Gazette, Extraordinary No. 3, Series II No. 36 dated 10-12-2007.

In pursuance of entry (54) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), read with Section 21 of the

General Clauses Act, 1897 (Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 4/5/2005-Fin (R&C) (44) dated 7-12-2007, published in the Official Gazette, Extraordinary No. 3, Series II No. 36 dated 10-12-2007 (hereinafter referred to as the "said Notification"), as follows, namely:—

In the Annexure to the said Notification,—

- (i) against entry at serial number 92), in column 3, for the expression "Cellular phones.", the expression "Cellular phones costing not more than Rs. 12,000/- per phone." shall be substituted;
- (ii) against entry at serial number 93), in column 3, for the expression "CDMA phones.", the expression "CDMA phones costing not more than Rs.12,000/- per phone." shall be substituted.

This Notification shall come into force with effect from the 1st day of April, 2015.

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2015.

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