

(1)	(2)	(3)
(b)	Where the charge for the luxury provided in a hotel is exceeding Rs. 1,000/- but does not exceed Rs. 3,000/- per room per day.	6%
(c)	Where the charge for the luxury provided in a hotel is exceeding Rs. 3,000/- but does not exceed Rs. 5,000/- per room per day.	9%
(d)	Where the charge for the luxury provided in a hotel is exceeding Rs. 5,000/- per room per day.	12%
(e)	Where the hotel is a club or any other entity wherein luxury provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership.	Ten paise in a rupee, with a deemed room receipt of Rs. 2,000/- per room per day.
(f)	Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) are leased by the hotelier to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charges for such room exceeds Rs. 1,000/- per day.	6%

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

4/5/2005-Fin(R&C)(119)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B', 'C', 'D' and 'E', appended to the said Act, as follows, namely:—

(I) In Schedule 'B' appended to the said Act,—

(i) for the existing entry at serial number (26), the following entry shall be substituted, namely:—

“(26) Biscuits, toast, cake and pastries/puffs manufactured and sold within the State.”;

(ii) for the existing entry at serial number (128), the following entry shall be substituted, namely:—

“(128) Tea powder and Coffee powder.”;

(iii) after entry at serial number (161), the following entry shall be inserted, namely:—

“(162) Polyurethane Foam (PUF).”.

(II) In Schedule 'C' appended to the said Act,—

(i) against entry at serial number (8) (a), in column (3), for the figures “10%”, the figures “15%” shall be substituted;

(ii) against entry at serial number (11), in column (2), for the words “Rectified Spirit”, the words “Rectified spirit and High Bouquet spirit” shall be substituted;

(iii) the existing entry at serial number (15) shall be omitted;

(iv) against entry at serial number (25), in column (2), in the Table,—

(a) item (b) alongwith the rate of tax specified in the corresponding entry in column (3), shall be omitted;

(b) against item (e), in column (3), for the figures “11%”, the figures “12.5%” shall be substituted.

(III) In Schedule ‘D’ appended to the said Act, the existing entry at serial number (72) shall be omitted.

(IV) In Schedule ‘E’ appended to the said Act,—

(i) for the existing entries at serial number (3) and (4), the following entries shall be substituted, namely:—

“(3) Hotel, restaurant, eating house, refreshment room, boarding establishment, serving food and non-alcoholic beverages, other than starred category hotel including establishment serving fast food.	100 lakhs	7%
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(4) Hotel including bar and restaurant, serving food, alcoholic and non-alcoholic beverages.	100 lakhs	10%”.
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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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