

Panaji, 31st December, 2019 (Pausa 10, 1941)

SERIES I No. 39

OFFICIAL GAZETTE



GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(4333)

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 Schedule 'C' appended to the said Act, as follows, namely:—

In Schedule 'C' appended to the said Act.—

(i) at entry at serial number (3), against item (a) in column (3), for the figures "20%", the figures "21%" shall be substituted.

This Notification shall come into force from the date of its publication in the Official Gazette.

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

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st December, 2019.

Notification

38/1/2017-Fin(R&C)(28/2019-Rate)

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 notification No. 38/1/2017-Fin(R&C)(12/2017-Rate), dated 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3, dated 30th June, 2017, namely:—

In the said notification, in the Table, against serial number 41,—

(a) in column (3), for the figure "50", at both the places where they occur, the figure "20" shall be substituted;

(b) for the entry in column (5), the following entries shall be substituted, namely,—

(5)

"Provided that the leased plots shall be used for the purpose for which they are allotted,

(5)	(5)
<p>that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-</p>	<p>lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.</p> <p>2. This notification shall come into force with effect from the 1st day of January, 2020.</p> <p style="text-align: center;">By order and in the name of the Governor of Goa.</p> <p style="text-align: center;"><i>Pranab G. Bhat</i>, Under Secretary, Finance (R&C).</p> <p style="text-align: center;">Porvorim, 31st December, 2019.</p>

Notification

38/1/2017-Fin(R&C)(29/2019-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 further amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated 30th June, 2017, namely:—

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost or fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging state tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory.”.

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

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st December, 2019.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—318/160—12/2019.