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 “21%”, the figures “25%” 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).