



**Government of Goa**  
**Department of Finance (Revenue & Control)**  
**Secretariat, Porvorim**  
**Bardez – Goa – 403521**

Ph: 0832-2419779

email: usrc-sect.goa@nic.in

**No. 38/1/2017-Fin(R&C)(12/2021-Rate)/908 Dated: 30<sup>th</sup> September, 2021**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as “the said Act”), 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 exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

**Table**

<b>Sl. No.</b>	<b>Chapter, Heading, Sub-heading or Tariff item</b>	<b>Description of Goods</b>	<b>Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab & Etesevimab	2.5%
9	30	Casirivimab & Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall come into force from the 1<sup>st</sup> day of October, 2021 and remain in force up to and inclusive of the 31<sup>st</sup> December, 2021.

**By Order and in the name of  
the Governor of Goa.**

*P. Bhat*  
*30/09/2021*

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

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