



Government of Goa
Department of Finance (Revenue & Control)
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No. 38/1/2017-Fin(R&C)(16/2021-Rate) ²⁰²¹Dated: 30th November, 2021

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (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 amendments further to amend the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate), dated the 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).”;

- (iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022.

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

Handwritten signature of Pranab G. Bhat, dated 02/12/2021.

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

Copy to:

1. The Director of Printing & Stationery, Government Printing Press, Panaji for favour of publication in the Extraordinary Official Gazette.
2. The Commissioner of State Tax, Panaji, Goa.
3. Guard file.
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