



**Government of Goa**  
**Department of Finance (Revenue & Control)**  
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**No. 38/1/2017-Fin(R&C)(17/2021-Rate)<sup>(2021)</sup> Dated: 30<sup>th</sup> November, 2021**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (5) 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 amendments further to amend the Government notification No. 38/1/2017-Fin(R&C)(17/2017- Rate), dated the 30<sup>th</sup> June, 2017, published in the Extraordinary Official Gazette No. 3 Series I no. 13 dated the 30<sup>th</sup> June, 2017, namely:-

1. In the notification, —

(i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2022.

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

*P. Bhat*  
*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.
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