



Government of Goa
Department of Finance (Revenue & Control)
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No. 38/1/2017-Fin(R&C)(1/2023-Rate) / 3196

Dated: 28 February, 2023

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 amendment further to amend the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary no. 3, Series I No. 13, dated the 30th June, 2017, namely:—

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01st March, 2023.

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

Pranab G. Bhat
28/2/2023

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

Issued
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28/2/2023

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