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No. 38/1/2017-Fin(R&C)(3/2023-Rate)/3198

Dated: 28 February, 2023

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the Government Notification no. 38/1/2017-Fin(R&C)(1/2017-Rate) dated the 30<sup>th</sup> June, 2017, published in the Official Gazette, Extraordinary no. 3, Series I No. 13, dated the 30<sup>th</sup> June, 2017, namely: -

In the said notification, -

(i) in Schedule I -2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

(ii) in Schedule II -6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

(iii) in Schedule III -9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall come into force on the 1<sup>st</sup> day of March, 2023.

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

*Pranab G. Bhat*  
28/02/2023

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

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*B*  
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