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Department of Finance (Revenue & Control)  
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No. 38/1/2017-Fin(R&C)(15/2023-Rate) 3745

Dated: 19<sup>th</sup> October, 2023

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 54 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 in the Government notification No. 38/1/2017-Fin(R&C)(15/2017-(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, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Goa Goods and Services Tax Act”, the words “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted”.

2. This notification shall come into force with effect from the 20<sup>th</sup> October, 2023.

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

*(Pranab G. Bhat)*  
19/10/2023

(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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