



Government of Goa
Department of Finance (Revenue & Control)
Secretariat, Porvorim
Bardez – Goa – 403521

Ph: 0832-2419779

email: usrc-sect.goa@nic.in

No. 38/1/2017-Fin(R&C)(16/2023-Rate) | 3746

Dated: 19th October, 2023

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 further amendments in the Government notification No. 38/1/2017-Fin(R&C)(17/2017-(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,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”.

2. This notification shall come into force with effect from the 20th day of 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)

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