



Government of Goa
Department of Finance (Revenue & Control)
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No. 38/1/2017-Fin(R&C)(11/2023-Rate)/3274

Dated: 30th September, 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, 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 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 Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the Goa GST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

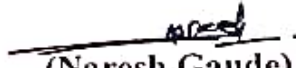
(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Goa Goods and Service Tax Act, 2017 (Goa Act 4 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1st day of October, 2023.

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


(Naresh Gaude)
Under Secretary, Finance (R&C)

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1. The Director of Printing & Stationery, Government Printing Press, Panaji for favour of publication in the EXTRAORDINARY Official Gazette;
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