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No. 38/1/2017-Fin(R&C)(266)/3277


Dated: 30<sup>th</sup> September, 2023

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby makes the following amendment in the Government notification No. 38/1/2017-Fin(R&C)(34) dated the 23<sup>rd</sup> November, 2017, published in the Official Gazette, Extraordinary, Series I No. 34 dated the 23<sup>rd</sup> November, 2017, namely: —

In the said notification, with effect from the 1<sup>st</sup> October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words and figures ", other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act," shall be inserted.

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

  
(Naresh Gaude)

**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;
2. The Commissioner of State Tax, Panaji, Goa;
3. Guard file;
4. Order file;
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