

Panaji, 27th October, 2015 (Kartika 5, 1937)

SERIES I No. 30

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(127)1243

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B' and 'E' appended to the said Act, as follows, namely:—

(I) In Schedule 'B' appended to the said Act, after entry at serial number (162), the following entry shall be inserted, namely:—

"(163) Sanitary napkins and diapers including adult diapers."

(II) In Schedule 'E' appended to the said Act, for the existing entry at serial number

(5), the following entries shall be substituted, namely:—

"(5) Works contractor who undertakes the work of construction of flat/s, dwelling unit/s, house/s, row houses, building/s or premises and transfers them in pursuance of an agreement along with land or interest underlying the land, where the aggregate amount of consideration of such flat, dwelling unit, house or row house, building or premises specified in such agreement,—

(i) does not exceed Rs. 20 lakhs	Not applicable	Nil
(ii) exceeds Rs. 20 lakhs but does not exceed Rs. 50 lakhs	Not applicable	0.5%

(iii) exceeds Rs. 50 lakhs but does not exceed Rs. 100 lakhs

Not applicable

1%

Notification

4/5/2005-Fin(R&C)(128)1245

(iv) exceeds Rs. 100 lakhs

Not applicable

2%

(5A) Works Contractor other than the one covered under entry (5).

100 lakhs

3%

.”.

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Value Added Tax (Seventh Amendment) Act, 2013 (Goa Act 12 of 2013) (hereinafter referred to as the “said Act”), the Government of Goa hereby appoints the 1st day of November, 2015, as the date on which the provisions of section 2(ii) of the said Act shall come into force.

This Notification shall come into force with effect from the 1st day of November, 2015.

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

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

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 26th October, 2015.

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