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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

38/1/2017-Fin (R&C)(01/2026-Rate)

Date : 01-May-2026

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 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)(09/2025-Rate), dated 17th September, 2025, published in the Official Gazette, Govt. of Goa, Extraordinary No. 5, Series I No. 24 dated 17th September, 2025, namely:—

In the said notification,—

(a) in Schedule I – 2.5%,

(i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III – 20%,

(i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall come into force from 1st May, 2026.

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

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

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