In exercise of the powers conferred by sub-section (1) of section 10 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 amendments in the Government notification No. 38/1/2017-Fin(R&C)(5)/2550 dated the 28th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary, dated the 29th June, 2017, namely:—

(i) for the words “seventy five lakh rupees”, the words, “one crore” shall be substituted;

(ii) for the words “fifty lakh rupees”, the words, “seventy-five lakh rupees” shall be substituted;

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D’Souza, Additional Secretary (Finance).


In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the “said Act”), the Government of Goa, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

This Notification shall be deemed to have come into force from the 13th day of October, 2017.

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

Michael M. D’Souza, Additional Secretary (Finance).


In exercise of the powers conferred by sub-rule (1) of rule 6 of the Goa Lotteries (Regulation) Rules, 2003, read with rule 3 of the Lotteries (Regulation) Rules, 2010, the Government of Goa hereby frames the following Monthly Lottery scheme, namely:—