

Notification 4/5/2005-Fin(R&C)(93) Dated 30th March, 2012.

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', 'C', 'D' 'E' and 'G' appended to the said Act, as follows, namely:-

I. In Schedule 'B' appended to the said Act, after entry at serial number (157), the following entries shall be inserted, namely:-

"(158) Goods utilized in execution of works contract by works contractor i.e. the declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(159) Diesel Generator Sets.

(160) Fabrics of all kinds including sarees but excluding handloom fabrics".

II. In Schedule 'C' appended to the said Act,

(i) against entry at serial number (1), in column (3), for the figures " 22 %", the figures "12.5 %" shall be substituted ;

(ii) against entry at serial number (3), in column (3), for the figures "20%," the figures "22%" shall be substituted;

(iii) against entry at serial number (5), in column (3), for the figures "20%", the figures "22%" shall be substituted;

(iv) after entry at serial number (10), the following entry shall be inserted, namely:-

"(10 A) Naphtha used as raw material by chemical fertilizer industry. 15%",

(v) for the existing entry at serial number (14), the following entry shall be substituted, namely :-

"(14) Goods utilized in execution of works contract by works contractor, other than the declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956). 8%",

(vi) for the existing entry at serial number (21), the following entry shall be substituted, namely:-

"(21) Tobacco, manufactured tobacco and products thereof including cigar, cigarettes, tooth paste containing tobacco, beeches, chewing tobacco and raw tobacco etc. 22%.",

(vii) after entry at serial No. 21, the following entries shall be inserted, namely:-

"(22) Aerated and carbonated non-alcoholic beverages whether or not containing sugar or other sweetening matter or flavour or any other additives other than manufactured by small scale industries registered with the Directorate of Industries, Trade and Commerce. 20%

(23) Cooked fast food such as pizza, burger, fried chicken, sandwich, hot dog, noodles, potato chips, cake etc. served or sold including home delivery under a brand name by any branded chain outlets of fast food including fast food counters at the Airport. 20%

(24) Potato and other chips and namkins packed in airtight sealed packages and sold under brand name. 20%

(25) Light Motor vehicles such as Cars and Sports Utility Vehicles costing above Rs. 15.00 Lakhs. 15%

(26) Two wheelers i.e. motor cycle and scooter costing above Rs. 2.00 lakhs. 15%.",

III. In Schedule 'D' appended to the said Act, the existing entries at serial number (65) and (66) shall be omitted.

IV In Schedule 'E' appended to the said Act, for the existing entries against serial number (1) to serial number (6), the following entries shall be substituted, namely:-

(1)	Dealer other than dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer.	100 Lakhs	0.50%
(2)	Reseller of liquor in packed bottles.	100 Lakhs	1%
(3)	Hotel, restaurant, eating house, refreshment room, boarding establishment, serving food and non-alcoholic beverages, other than starred category hotel including establishment serving fast food.	100 Lakhs	5 %
(4)	Hotel including bar and restaurant, serving food, alcoholic and non-alcoholic beverages.	100 Lakhs	8%
(5)	Works contractor.	100Lakhs	3%
(6)	Sale of cooked food and beverages by shacks allotted by Tourism Department.	20 Lakhs	Rs. 15,000/- lumpsum per year".

V. In Schedule 'G' appended to the said Act, the existing entry at serial number (8) shall be omitted.

This Notification shall come into force with effect from 1st April, 2012.

By Order and in the name of Governor of Goa

Ajit S. Pawasker,

Under Secretary, Fin. (Rev. & Cont.).