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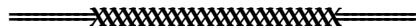
[Schedule G](#)

SCHEDULE 'A'

(See clause (a) of sub-section (1) of section 5)

Goods liable for Output Tax at the rate of 1%

Sr.No.	Name of the Commodity
(1)	Articles of Gold, Silver and precious metals including Jewellery made from Gold, silver and precious metals.
(2)	Gold, Silver and other precious metals.
(3)	Precious Stones



SCHEDULE 'B'

(See clause (b) of sub-section (1) of section 5)
Goods liable for Output Tax at the rate of [5%]^{\$\$}

Sr. No.	Name of the Commodity
1	2
(1)	Acids
¹ (2) #	Agate
(3) #	Agricultural implements not operated manually or not driven by animal.
(4) #	All equipments for communications, such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X), etc.
(5) #	² [All intangible goods or goods of incorporeal nature like copyright, patent, rep license, Exim scrips, SIL licenses, trade marks, import licenses, export permits or licenses or quota, software package, credit of duty entitlement pass book, technical know-how, goodwill, designs registered under the designs Act, 2000(Central Act 16 of 2000), sim card used in mobile phones and franchise, that is to say an agreement by which the franchise is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchise, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case maybe.]
(6) #	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.
³ (7) #	All processed fruit, vegetables including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise).
(8) #	All types of yarn other than cotton and silk yarn in hank and sewing thread.
(9) #	Aluminium conductor steel reinforced (A.C.S.R.)
(10) #	⁴ [All utensils including pressure cookers/pans except utensils made of precious metal.]
(11) #	Aluminium, aluminium alloys, their products (including extrusions) not elsewhere mentioned in this schedule or in any other schedule.
⁵ (12) #	Animal shoenails.
(13) #	Arecanut, arecanut powder and betel nut.

¹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

² Substituted for "All intangible goods like copyright, patent, rep license Exim scrips, SIL licences" w.e.f. 1/4/06 vide Notification No.4/5/2005-Fin(R&C)(29) .

³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴ Substituted for "Aluminium utensils and enamelled utensils" w.e.f. 1/8/2005 vide Notification No.4/5/2005-Fin(R&C)(15).

⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

(14) #	⁶ [Articles made of rolled gold, imitation gold and imitation jewellery.]
(15) #	Artificial silk yarn, polyester fibre yarn and staple fibre yarn.
(16) #	Bagasse
(17) #	Bamboo
(18) #	Basic chromium sulphate, sodium bichromate, bleach liquid
(19) #	Bearings.
⁷ (20) #	Bed sheet, pillow covers and other made-ups.
⁸ (21) #	Beehive.
(22) #	Beedi leaves
(23) #	Capital goods subject to production of prescribed declaration
(24) #	Beltings.
(...)	⁹ [.....]
(25) #	¹⁰ [Bitumen/coal tar.]
¹¹ (26) #	Biscuits, toast, cake and pastries/savories manufactured and sold within the State.
¹² (27) #	Bio-mass briquettes.
¹³ (28) #	Buckets made of iron and steel, aluminium, plastic or other materials (except of precious metals).
(29) #	Bone meal
(30) #	Bulk drugs
¹⁴ (31) #	Candles.
¹⁵ (32) #	Cart driven by animals.
(33) #	¹⁶ [Cashew kernels and raw cashew seeds.]

⁶ Substituted for "Articles made of rolled gold and imitation gold" w.e.f. 1/8/2005 vide Notification No.4/5/2005-Fin(R&C)(15).

⁷ Entry "(16A) - Bed sheet, pillow covers and other made-ups" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expressions "Bed sheet, pillow covers, sofa covers and other made-ups including curtains" was substituted for "Bed sheet, pillow covers and other made-ups" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

⁸ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁹ The expression "Bicycles, tricycles, cycle rickshaw and parts, tyres and tubes thereof" was substituted for the original expression "Bicycles, tricycles, cycle rickshaws and parts" w.e.f. 1/08/05 vide notification No. 4/5/2005-Fin(R&C)(15) and the expression so substituted was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁰ Substituted for "Bitumen" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹¹ Entry "(20A) - Biscuits, toast and cake manufactured and sold within the State" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expressions "Biscuits, toast, cake and pastries/savories manufactured and sold within the State" was substituted for "Biscuits, toast and cake manufactured and sold within the State" w.e.f. 1/4/06 vide Notification No.4/5/2005-Fin(R&C)(29).

¹² Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁴ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁶ Substituted for "Cashew kernel" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

17(34) #	[Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding liquified petroleum gas for domestic use.]
(35) #	¹⁸ [Castings of all metals.]
(36) #	Castor oil
(37) #	¹⁹ [Centrifugal and mono-bloc submersible pump sets and parts thereof]
²⁰ (...)	[.....]
(38) #	²¹ [Chemical fertilizers, Bio-fertilisers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticides, insecticides, weedicides and pesticides.]
(39) #	²² [Clay including fine china clay and ball clay.]
(40) #	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.
(41) #	Coir products excluding coir mattresses.
²³ (42) #	Combs.
²⁴ (43) #	Office stationery including computer stationery.
²⁵ (44) #	Cheese, Cottage cheese (Paneer), Butter and Margarine
(45) #	Cotton and cotton waste
²⁶ (...)
(46) #	Crucibles.
²⁷ (47) #	Cups and glasses of paper, plastics and thermocol.
(48) #	²⁸ [Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade.]

¹⁷ Entry "34 - Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)" omitted w.e.f. 05-05-2010 vide Notification No.4/5/2005-Fin(R&C)(77). Entry (34) re-inserted w.e.f. 01-04-2011 vide Notification No. 4/5/2005-Fin(R&C)(86).

¹⁸ Substituted for "Castings" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁹ Substituted for "Centrifugal, monobloc and submersible pumps and parts thereof" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

²⁰ Entry "(27A) - Chalk stick" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Chalk stick", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

²¹ Substituted for "Chemical fertilizers, pesticides, weedicides and insecticides" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

²² Substituted for "Clay" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

²³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

²⁴ Entry "(31B) - Computer stationery" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expressions "Office stationery including computer stationery" was substituted for "Computer stationery" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

²⁵ Entry "(31C) - Cottage cheese (Paneer)" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expressions "Cheese, Cottage cheese (Paneer), Butter and Margarine" was substituted for "Cottage cheese (Paneer)" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

²⁶ Entry "(32A) - Country Liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964)" inserted w.e.f. 24/8/05 vide Notification No.4/5/2005-Fin(R&C)(23). Further, the said entry (32A) omitted w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

²⁷ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

²⁸ Substituted for "Drugs and medicines" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

(49) #	Dyes, that is to say, (i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule.
(50) #	²⁹ [Edible oils and oil cake.]
(51) #	Electrodes (Welding)
(52) #	Embroidery or zari articles, that is to say, (i) imi (ii) zari (iii) kasab (iv) saima (v) dabka (vi) chumki (vii) gota (viii) sitara (ix) naqsi (x) kora (xi) glass beads (xii) badla (xiii) gizal (xiv) embroidery machines (xv) embroidery needles.
(53) #	³⁰ [Industrial inputs and packing materials as may be notified, subject to the production of declaration as prescribed]
(54) #	³¹ [IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cell phones and parts/components thereof, DVD and CD]
(...)	³² [.....]
(55) #	Ferrous and non-ferrous metals and alloys; non-ferrous metals such as aluminium, copper, zinc and extrusions of those.
³³ (56) #	Feeding bottles and nipples.
³⁴ (57) #	[Fibers of all types and fiber waste including jute and other textile based fibers, but excluding coconut fiber.]
(58) #	³⁵ [Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker and fly ash.]
(59) #	Fried grams (roasted grams)
(...)	³⁶ [.....]
(60) #	Hand pumps and spare parts.
³⁷ (61) #	Handicrafts manufactured locally.
(62) #	Herb, bark, dry plants, dry root, commonly known as jari booti and dry flower.
³⁸ (63) #	Hing (Asafoetida).

²⁹ Substituted for "Edible oils, oil cake and de-oiled cake" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

³⁰ Substituted for "Industrial inputs and packing materials as may be notified" w.e.f. 3/8/05 vide Notification No.4/5/2005-Fin(R&C)(16).

³¹ Substituted for "IT products as may be notified by the Government including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

³² The expression "Exercise book, graph book and laboratory note book" omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

³³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

³⁴ Substituted for "Fibres of all types and fibre waste excluding coconut fibre" w.e.f. 01-04-2011 vide Notification No. 4/5/2005-Fin(R&C)(86).

³⁵ Substituted for "Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

³⁶ The expression "Gur, jaggery and edible variety of rub gur" omitted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

³⁷ Entry "Handicrafts" inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15) and than "Handicrafts manufactured locally" substituted for "Handicrafts" w.e.f. 01/04/2013 vide Notification No. 4/5/2005-Fin(R&C)(105).

³⁸ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

39(64) #	Honey.
(65) #	40[Hose pipes and fittings thereof.]
(66) #	Hosiery goods
(67) #	Ice
(68) #	41[Incense sticks commonly known as agarbatti, dhupkathi, dhupbati, dhoop, sambrani or lobhana and camphor.]
(69) #	Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).
42(70) #	Insulators.
(71) #	Kerosene oil sold through PDS.
43(72) #	Kattha.
44(73) #	Kerosene lamp/lantern, petromax, glass chimney.
(74) #	Khandsari.
45(75) #	Khoya/khoa.
46(...)
47(76) #	Kites
(77) #	Knitting wool.
48(78) #	Kutto atta
(79) #	49[Renewable energy devices and spare parts as may be notified from time to time by the Government.]
(80) #	Lignite
(81) #	Lime, lime stone, products of lime, dolomite, and other white washing materials not elsewhere mentioned in this schedule or in any other schedule.
(82) #	50[Linear alkylbenzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.]
(83) #	Metals, alloys, metal powders including metal paste of all types and grades and metal scrap other than those falling under declared goods.
51(84) #	Medical equipment/devices and implants.
52(...)
(85) #	Mixed PVC stabilizer.

³⁹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴⁰ Substituted for "Hose pipes" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴¹ Substituted for "Incense sticks commonly known as agarbatti, dhupkathi or dhupbati" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴² Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴⁴ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴⁶ Entry "(56B) - Kirpan" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Kirpan", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁴⁷ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴⁸ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁴⁹ Substituted for "Renewable energy devices and spare parts" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(62)

⁵⁰ Substituted for "Linear alkylbenzene" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁵¹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁵² Entry "(61B) - Misry, patasha as a part of prasad" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Misry, patasha as a part of prasad", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

(86) #	⁵³ [Napa Slabs (Rough flooring stones), Shahabad, cudappa, tandoor, kotah and bajri stones]
(87) #	Newars
⁵⁴ (88) #	Non-mechanised boats used by fisherman for fishing.
⁵⁵ (89) #	Nuts, bolts, screws and fasteners.
(90) #	⁵⁶ [Ores and Minerals including granite boulders and metal.]
(91) #	Palm fatty acid
(92) #	⁵⁷ [Paper, newsprint and paper board.]
(93) #	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax.
⁵⁸ (94) #	Writing instruments including pens and refills, geometry boxes, colour boxes, crayons, pencils & pencil sharpeners
(95) #	⁵⁹ [Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and fittings thereof.]
⁶⁰ (96) #	Hawaii chappals and straps thereof.
(97) #	⁶¹ [Plastic granules, plastic powder and master batches.]
⁶² (98) #	Porridge
⁶³ (...)
(99) #	Printed material including diary, calendar.
(100) #	Printing ink excluding toner and cartridges.
(...)	⁶⁴ [.....]

⁵³ The expression "Napa Slabs (Rough flooring stones) and Shahabad stones" was substituted for the original expression "Napa Slabs (Rough flooring stones)" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expression "Napa Slabs (Rough flooring stones), Shahabad, cudappa, tandoor, kotah and bajri stones" was substituted for the expression "Napa Slabs (Rough flooring stones) and Shahabad stones" w.e.f. 09/07/09 vide Notification No.4/5/2005-Fin(R&C)(64).

⁵⁴ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁵⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁵⁶ Substituted for "Ores and Minerals" w.e.f. 09/07/09 vide Notification No.4/5/2005-Fin(R&C)(64).

⁵⁷ Substituted for "Paper and newsprint" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁵⁸ The expression "Pens of all kinds including refills and writing instruments costing rupees fifty and above" was substituted for the original expression "Pens of all kinds including refills" w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40). Further, the expression "Writing instruments including pens and refills, geometry boxes, colour boxes, crayons, pencils and pencil sharpeners" was substituted for the expression "Pens of all kinds including refills and writing instruments costing rupees fifty and above" w.e.f. 28/04/08 vide Notification No.4/5/2005-Fin(R&C)(50).

⁵⁹ Substituted for "Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁶⁰ The expression "Plastic footwear, Hawaii chappals and straps thereof" was substituted for the original expression "Plastic footwear" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expression "Hawaii chappals and straps thereof" was substituted for the expression "Plastic footwear, Hawaii chappals and straps thereof" w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40)

⁶¹ Substituted for "Plastic granules" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁶² Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁶³ Entry "(72B) – Prasadam by religious institutions" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Prasadam by religious institutions", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁶⁴ The expression "processed and branded salt" omitted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

65(101) #	Processed meat, poultry and fish.
66(102) #	Puffed rice, commonly known as muri, chira, murki etc.
(103) #	Pulp of bamboo, wood and paper.
(104) #	⁶⁷ [Railway coaches, engines and wagons and part thereof.]
⁶⁸ (...)
(105) #	Readymade garments.
⁶⁹ (106) #	Environment friendly recycled products as may be notified by the Government from time to time.
⁷⁰ (107) #	Refractory monolithic.
(...)	⁷¹ [.....]
⁷² (108) #	Rice bran.
⁷³ (109) #	Plant and Machinery
⁷⁴ (110) #	River sand and grit.
(111) #	Rubber that is to say, - (a) raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, prescribed latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex. (b) Reclaimed rubber, all grades and qualities; (c) Synthetic rubber.
(112) #	Safety matches.
⁷⁵ (...)
(113) #	Seeds other than grass, vegetables and flowers
(...)	⁷⁶ [.....]
(114) #	Ship and other water vessels.
(115) #	⁷⁷ [Silk fabrics excluding handloom silks unless covered by Additional Excise Duty.]
⁷⁸ (116) #	Singhada.
⁷⁹ (117) #	Sirali, bageshi, barroo, date leaves, baskets made of bamboo.

⁶⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁶⁶ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁶⁷ Substituted for "Rail coaches, engines and wagons" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁶⁸ Entry "(77A) - Rakhi" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Rakhi", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁶⁹ Inserted w.e.f. 9/1/08 vide Notification No.4/5/2005-Fin(R&C)(46).

⁷⁰ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁷¹ Entry "(78B) - Religious pictures not for use as calender" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Religious pictures not for use as calender", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁷² Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁷³ Inserted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50).

⁷⁴ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁷⁵ Entry "(81A) - Sacred thread commonly known as yagnapobit" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The expression "Sacred thread commonly known as yagnapobit", so inserted, was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁷⁶ The expression "Sewing machine its parts and accessories" was substituted for the expression "Sewing machines" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expression "Sewing machine its parts and accessories", was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁷⁷ Substituted for "Silk fabrics" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁷⁸ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁷⁹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

(118) #	⁸⁰ [Skimmed milk powder and UHT milk.]
(119) #	Solvent oils other than organic solvent oil.
⁸¹ (120) #	Spectacles, parts and components thereof, contact lens and lens cleaner.
(121) #	Spices of all varieties and forms including cumin seed, aniseed, pepper, turmeric, and dry chillies.
(122) #	Sports goods excluding apparels and footwear.
(123) #	Starch
(...)	⁸² [.....]
⁸³ (124) #	Sweetmeat (including peddas) and farsan.
(125) #	⁸⁴ [Tamarind, tamarind seeds and powder]
⁸⁵ (126) #	Takhti.
⁸⁶ (127) #	Tapioca.
⁸⁷ (128) #	Tea and coffee.
⁸⁸ (129) #	Toys excluding electronic toys.
⁸⁹ (130) #	Tools.
⁹⁰ (131) #	Tractors, harvesters and attachments and parts thereof, including tractor tyres and tubes.
(132) #	Transmission wires and towers
(133) #	Umbrella except garden umbrella.
⁹¹ (134) #	Unbranded and branded brooms.
(135) #	Vanaspati (Hydrogenated vegetable oil)
(136) #	Vegetable oil including gingli oil and bran oil
⁹² (137) #	Wet dates.
⁹³ (138) #	⁹⁴ [Wooden and plastic crates]
⁹⁵ (139) #	Water including mineral water when sold in glass bottles

⁸⁰ Substituted for "Skimmed milk powder" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸¹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸² The expression "Suji and besan" omitted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸⁴ Substituted for "Tamarind" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸⁶ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸⁷ Entry "(92C) - Tea" was inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). The word "Tea", so inserted, was substituted by the expression "Tea and coffee" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

⁸⁸ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁸⁹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁹⁰ Substituted for "Tractors, harvesters and attachments and parts thereof" w.e.f. 31/3/06 vide Notification No.4/5/2005-Fin(R&C)(29).

⁹¹ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁹² Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁹³ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁹⁴ Substituted for "Wooden crates" w.e.f. 08-12-2011 vide Notification No. 4/5/2005-Fin(R&C)(88).

⁹⁵ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

(...)	⁹⁶ [.....]
⁹⁷ (140) #	Writing Ink.
⁹⁸ (141) #	Cooked food and non-alcoholic beverages including Ice-cream, supplied by any caterers for consumption at buffet parties or supplied by industrial or factory caterers, clubs and flight caterers, etc, but other than fast food stalls, hotels and restaurants.
⁹⁹ (142) #	50% of the sale price of the used cars / motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling of motor vehicles.
¹⁰⁰ (143) #	Lease rentals in respect of transfer of right to use any goods for any purpose, whether or not, for a specified period.
¹⁰¹ (144) #	Karanji Oil
¹⁰² (145) #	Ready mixed concrete
¹⁰³ (146) #	X-ray Films, and other Diagnostic Films
¹⁰⁴ (147) #	Condemned Vehicles and/or vehicles sold/re-sold out of fixed assets of business.
¹⁰⁵ (148) #	Nylon Ropes (HSN 56075040)
¹⁰⁶ (149) #	Automatic Teller Machine with payment and/or depository function.
¹⁰⁷ (150) #	Bags made of paper or plastic including carry-bags, used in wrapping or packing consumer goods (HSN 4819.30.00, 4819.40.00 and 3923.20.00)

⁹⁶ The expression "Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners" was substituted for the expression "Writing instruments" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further, the expression "Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners", was omitted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

⁹⁷ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

⁹⁸ Entry "(100) - Caterers, factory or industrial canteens and clubs serving food and non-alcoholic beverages for consumption at any place other than a hotel/restaurant" was inserted w.e.f. 31/3/06 vide Notification No.4/5/2005-Fin(R&C)(29). Further, this entry was substituted, w.e.f. 27/3/08 vide Notification No.4/5/2005-Fin(R&C)(49), by "(100) - Cooked food and non-alcoholic beverages including Ice-cream, supplied by any caterers for consumption at buffet parties or supplied by industrial or factory caterers, clubs and flight caterers, etc, but other than fast food stalls, hotels and restaurants."

⁹⁹ Entry "(101) - Used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling of motor vehicles" was inserted w.e.f. 31/3/06 vide Notification No.4/5/2005-Fin(R&C)(29). Further, this entry was substituted, w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40), by "(101) - 50% of the sale price of the used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling of motor vehicles"

¹⁰⁰ Inserted w.e.f. 1/4/06 vide Notification No.4/5/2005-Fin(R&C)(29).

¹⁰¹ Inserted w.e.f. 1/4/06 vide Notification No.4/5/2005-Fin(R&C)(29).

¹⁰² Inserted w.e.f. 1/9/06 vide Notification No.4/5/2005-Fin(R&C)(34).

¹⁰³ Inserted w.e.f. 9/1/08 vide Notification No.4/5/2005-Fin(R&C)(46).

¹⁰⁴ Entry "(107) - Condemned vehicles" was inserted w.e.f. 27/3/08 vide Notification No.4/5/2005-Fin(R&C)(49). Further, the words "condemned vehicles and/or vehicles sold/re-sold out of fixed assets of business" were substituted for the words "Condemned vehicles" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

¹⁰⁵ Inserted w.e.f. 27/3/08 vide Notification No.4/5/2005-Fin(R&C)(49).

¹⁰⁶ Entry "(110) - Automatic Teller Machine" was inserted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50). Further, the words "Automatic Teller Machine with payment and/or depository function" were substituted for the words "Automatic Teller Machine" w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

¹⁰⁷ Inserted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50).

108(151) #	Photographic paper & chemicals (HSN 3703.00.00 and 3707.00.00)
109(152) #	Plastic Tarpauline and HDPE fabrics.
110(153) #	Vermicelli
111(154) #	Baking Yeast
112(155) #	[...]
113(156) #	Dry fruits
114(157)	Country Liquor as defined in the Goa Excise duty Act, 1964 (Act 5 of 1964)
115[(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.)
116[(159)	Diesel Generator Sets.]
117[(160)	Cement concrete blocks manufactured out of the materials purchased locally from the registered dealers]

: Serial numbers of the entries in Schedule 'B' are substituted, w.e.f. 4/3/10 vide Notification No.4/5/2005-Fin(R&C)(74), as follows:

Original Sr.No.	Substituted with Sr. No.	Original Sr.No.	Substituted with Sr. No.	Original Sr.No.	Substituted with Sr. No.
(1A)	(2)	(41A)	(56)	(79B)	(110)
(2)	(3)	(42)	(57)	(80)	(111)
(3)	(4)	(43)	(58)	(81)	(112)
(4)	(5)	(44)	(59)	(82)	(113)
(5)	(6)	(46)	(60)	(84)	(114)
(5A)	(7)	(46A)	(61)	(85)	(115)
(6)	(8)	(47)	(62)	(85A)	(116)
(7)	(9)	(47A)	(63)	(85B)	(117)
(8)	(10)	(47B)	(64)	(86)	(118)
(9)	(11)	(48)	(65)	(87)	(119)
(9A)	(12)	(49)	(66)	(87A)	(120)

¹⁰⁸ Inserted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50).

¹⁰⁹ Inserted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50).

¹¹⁰ Inserted w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

¹¹¹ Inserted w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

¹¹² “(155)- Wooden logs and sawn timber, excluding mouldings and any articles made of timber” inserted w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64) and omitted w.e.f. 14-12-12 vide Notification No. 4/5/2005-Fin(R&C)(103).

¹¹³ Inserted w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(64).

¹¹⁴ Inserted w.e.f. 05-05-2010 vide Notification No. 4/5/2005-Fin(R&C)(77).

¹¹⁵ Inserted w.e.f. 01-04-2012 vide Notification No.4/5/2005-Fin(R&C)(93).

¹¹⁶ Inserted w.e.f. 01-04-2012 vide Notification No.4/5/2005-Fin(R&C)(93).

¹¹⁷ Entry “(160) - Fabrics of all kinds including sarees but excluding handloom fabrics” inserted w.e.f. 1/4/2012 vide Notification No.4/5/2005-Fin(R&C)(93) and the same is omitted w.e.f. 01-06-2012 vide Notification No. 4/5/2005-Fin(R&C)(94) dt. 01-06-2012. Further, entry “Cement concrete blocks manufactured out of the materials purchased locally from the registered dealers” is inserted at (160) w.e.f. 01/04/2013 vide Notification No. Notification No.4/5/2005-Fin(R&C)(105).

(10)	(13)	(50)	(67)	(88)	(121)
(11)	(14)	(51)	(68)	(89)	(122)
(12)	(15)	(52)	(69)	(90)	(123)
(13)	(16)	(53A)	(70)	(91A)	(124)
(14)	(17)	(55)	(71)	(92)	(125)
(15)	(18)	(55A)	(72)	(92A)	(126)
(16)	(19)	(55B)	(73)	(92B)	(127)
(16A)	(20)	(56)	(74)	(92C)	(128)
(16B)	(21)	(56A)	(75)	(92D)	(129)
(17)	(22)	(56C)	(76)	(92E)	(130)
(23)	(23)	(57)	(77)	(93)	(131)
(18)	(24)	(57A)	(78)	(94)	(132)
(20)	(25)	(79)	(79)	(95)	(133)
(20A)	(26)	(58)	(80)	(95A)	(134)
(20B)	(27)	(59)	(81)	(96)	(135)
(20C)	(28)	(60)	(82)	(97)	(136)
(21)	(29)	(61)	(83)	(97A)	(137)
(22)	(30)	(61A)	(84)	(97B)	(138)
(23A)	(31)	(62)	(85)	(97C)	(139)
(23B)	(32)	(63)	(86)	(99)	(140)
(24)	(33)	(64)	(87)	(100)	(141)
(34)	(34)	(64A)	(88)	(101)	(142)
(25)	(35)	(64B)	(89)	(102)	(143)
(26)	(36)	(65)	(90)	(103)	(144)
(27)	(37)	(66)	(91)	(104)	(145)
(28)	(38)	(67)	(92)	(105)	(146)
(29)	(39)	(68)	(93)	(107)	(147)
(30)	(40)	(69)	(94)	(108)	(148)
(31)	(41)	(70)	(95)	(110)	(149)
(31A)	(42)	(71)	(96)	(111)	(150)
(31B)	(43)	(72)	(97)	(112)	(151)
(31C)	(44)	(72A)	(98)	(113)	(152)
(32)	(45)	(73)	(99)	(114)	(153)
(33)	(46)	(74)	(100)	(115)	(154)
(33A)	(47)	(75A)	(101)	(116)	(155)
(35)	(48)	(75B)	(102)	(117)	(156)
(36)	(49)	(76)	(103)		
(37)	(50)	(77)	(104)		
(38)	(51)	(78)	(105)		
(39)	(52)	(106)	(106)		
(53)	(53)	(78A)	(107)		
(54)	(54)	(79A)	(108)		
(41)	(55)	(109)	(109)		

\$\$: Rate enhanced from 4% to 5% w.e.f. 05-05-2010 vide Notification No.4/5/2005-Fin(R&C)(78).



SCHEDULE 'C'

(See clause (c) of sub-section (1) of section 5)

Sr.No.	Name of the Commodity	Rate of tax
(1)	(2)	(3)
(1)	Aviation spirit, aviation turbine fuel and A.V.Gas. other than covered by entry 34 of Schedule "B"	¹¹⁸ [12.5%]
(2)	¹¹⁹ [.....]	...]
(3)	Foreign liquor and Beer as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964)	¹²⁰ [22%]
(4)	High Speed Diesel Oil (HSD)	¹²¹ [20%]
(5)	Indian made foreign liquor including Beer as defined in Goa Excise Duty Act, 1964 (Act 5 of 1964)	¹²² [22%]
(6)	Light diesel oil (LDO).	¹²³ [22%]
(7)	Lotteries including online lotteries	20%
¹²⁴ {(8)	Motor spirit which is commonly known as petrol including ethanol blended petrol.- (a) sold by public sector oil marketing companies to their authorized retail outlets within the State..... (b) sold in the circumstances other than mentioned in clause (a) above.....	¹²⁵ [] 0.1% 20%}

¹¹⁸ The figures "22%" substituted for figures "20%" w.e.f. 01-04-2011 vide Notification No. 4/5/2005-Fin(R&C)(86). Further, the figures "12.5%" are substituted for "20%" w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹¹⁹ Entry "2 - Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964)" with tax rate as 10% omitted w.e.f. 05-05-2010 vide Notification No. 4/5/2005-Fin(R&C)(77). The said entry was inserted w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(65). The original expression "Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964)" with tax rate as "20%" was omitted w.e.f. 24/8/05 vide Notification No. 4/5/2005-Fin(R&C)(23).

¹²⁰ The figures "20%" substituted for figures "22%" w.e.f. 31/3/06 vide Notification No. 4/5/2005-Fin(R&C)(29). Further, the figures "22%" are substituted for "20%" w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹²¹ The figures "21%" substituted for figures "23%" w.e.f. 17/6/06 vide Notification No. 4/5/2005-Fin(R&C)(30). Further, the figures "19%" are substituted for the figures "21%" w.e.f. 6/6/08 vide Notification No. 4/5/2005-Fin(R&C)(52). Further, the figures "21%" are substituted for the figures "19%" w.e.f. 29/1/09 vide Notification No. 4/5/2005-Fin(R&C)(58). Further, the figures "20%" are substituted for the figures "21%" w.e.f. 9/7/09 vide Notification No. 4/5/2005-Fin(R&C)(65). Further, the figures "18%" are substituted for the figures "20%" w.e.f. 16-07-2010 vide Notification No. 4/5/2005-Fin(R&C)(82). Further, the figures "20%" are substituted for the figures "18%" w.e.f. 01-04-2011 Notification No. 4/5/2005-Fin(R&C)(86). Further, the figures "18%" are substituted for the figures "20%" w.e.f. 01-07-2011 vide Notification No. 4/5/2005-Fin(R&C)(88) dated 30-06-2011. Further, the figures "20%" are substituted for "18%" w.e.f 14-09-2012 vide Notification No. 4/5/2005-Fin(R&C)(95) dt. 14-09-2012.

¹²² The figures "20%" substituted for figures "22%" w.e.f. 24/8/05 vide Notification No. 4/5/2005-Fin(R&C)(23). Further, the figures "22%" are substituted for "20%" w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹²³ The figures "22%" substituted for figures "20%" w.e.f. 01-04-2011 vide Notification No. 4/5/2005-Fin(R&C)(86).

¹²⁴ Substituted for "(8)-Motor spirit which is commonly known as petrol including ethanol blended petrol - 20%" w.e.f. 02/04/12 vide Notification No. 4/5/2005-Fin(R&C)(92).

¹²⁵ The figures "22%" substituted for figures "25%" w.e.f. 17/6/06 vide Notification No. 4/5/2005-Fin(R&C)(30). Further, the figures "20%" are substituted for the figures "22%" w.e.f. 6/6/08 vide Notification No. 4/5/2005-Fin(R&C)(52). Further, the figures "22%" are substituted for the figures "20%" w.e.f. 29/1/09 vide Notification No. 4/5/2005-Fin(R&C)(58). Further, the figures "20%" are substituted for the figures "22%" w.e.f. 16-07-2010 vide Notification No. 4/5/2005-Fin(R&C)(82). Further, the figures "22%" are substituted for the figures "20%" w.e.f. 01-04-2011 Notification No. 4/5/2005-Fin(R&C)(86). Further, the figures "20%" are substituted for the figures "22%" w.e.f. 01-07-2011 vide Notification No. 4/5/2005-Fin(R&C)(88) dated 30-06-2011. Further, the whole entry is substituted w.e.f. 02/04/12 vide Notification No. 4/5/2005-Fin(R&C)(92)

(9)	Molasses	20%
(10)	¹²⁶ [Naphta other than used as raw material by chemical fertilizer industry.]	20%
¹²⁷ [(10A)]	Naphtha used as raw material by chemical fertilizer industry	15%]
(11)	Rectified spirit	20%
(12)	Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil and Liquified Petroleum Gas, Furnace oil and substitute furnace fuel including low sulphur heavy stock and Lubricating oil and grease.	20%
¹²⁸ (13)	¹²⁹ [Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre, Bath Tub and consumer durables costing Rs. 30000/- and above, per item.]	15%
¹³⁰ { (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%}
¹³¹ (15)	CFL Bulbs and Tubes	8%
¹³² [.....]	[.....]	[.....]
¹³³ [(17)]	Furnace oil from bond sold to foreign going vessels	1%]
¹³⁴ [(18)]	High Speed Diesel from bond sold to foreign going vessels	4%]
¹³⁵ [(19)]	Marble and Granite, including tiles of marble and granite	15%]
¹³⁶ [(20)]	Footwear costing Rs. 2,000/- and above	15%]

¹²⁶ The expression "Naphta other than used as raw material by chemical fertilizer industry" substituted for the word "Naphta" w.e.f. 1/9/06 vide Notification No. 4/5/2005-Fin(R&C)(34).

¹²⁷ Entry "(10A) - Naphtha used as raw material by chemical fertilizer industry - 15%" inserted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹²⁸ Entry inserted w.e.f. 28/4/08 vide Notification No. 4/5/2005-Fin(R&C)(50).

¹²⁹ Substituted for "Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre and consumer durables costing Rs. 30000/- and above, per item." w.e.f. 01-04-2011 vide Notification No. 4/5/2005-Fin(R&C)(86).

¹³⁰ Entry "(14) - Works Contract - 8%" inserted w.e.f. 9/7/09 vide Notification No. 4/5/2005-Fin(R&C)(65). Further, the expression "Works Contract" is substituted by "Goods utilized in execution of works contract other than the declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)" w.e.f. 1-4-2011 vide Notification No. 4/5/2005-Fin(R&C)(86). Further, Entry (14) is substituted as "(14) - Goods utilized by a works contractor in execution of Works Contract - 5%" w.e.f. 24-12-2011 vide Notification No. 4/5/2005-Fin(R&C)(91). The entry is further substituted by "(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%" w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹³¹ Entry inserted w.e.f. 28/4/08 vide Notification No. 4/5/2005-Fin(R&C)(50).

¹³² Entry inserted as "(16) - Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) - 4%" w.e.f. 5-5-2010 vide Notification No. 4/5/2005-Fin(R&C)(77). Further the expression "Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding liquified petroleum gas for domestic use." Substituted for "Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)" w.e.f. 16-7-2010 vide Notification No. 4/5/2005-Fin(R&C)(81). Further, the entry is omitted w.e.f. 01-04-2011 vide Notification No. 4/5/2005-Fin(R&C)(86).

¹³³ Entry "(17) - Furnace oil from bond sold to foreign going vessels - 1%" inserted vide Notification No. 4/5/2005-Fin(R&C)(84) w.e.f. 10-02-2011.

¹³⁴ Entries "(18)- High Speed Diesel from bond sold to foreign going vessels - 4%" inserted vide Notification No. 4/5/2005-Fin(R&C)(84) w.e.f. 10-02-2011.

¹³⁵ Entry "(19) - Marble and Granite, including tiles of marble and granite - 15%" inserted vide Notification No. 4/5/2005-Fin(R&C)(86) w.e.f. 01-04-2011.

137[(21)	Tobacco, manufactured tobacco and products thereof including cigar, cigarettes, tooth paste containing tobacco, beedies, chewing tobacco and raw tobacco etc.	22%]
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¹³⁶ Entry "(20) - Footwear costing Rs. 2,000/- and above - 15%" inserted vide Notification No. 4/5/2005-Fin(R&C)(86) w.e.f. 01-04-2011.

¹³⁷ Entry "(21) - Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding those covered by entry (66) of Schedule 'D' - 20%" inserted vide Notification No. 4/5/2005-Fin(R&C)(86) w.e.f. 01-04-2011. Further, the said entry is substituted by "(21) - Tobacco, manufactured tobacco and products thereof including cigar, cigarettes, tooth paste containing tobacco, beedies, chewing tobacco and raw tobacco etc. - 22%" w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

138[(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%]				
139[(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%]				
140[(24)]	Potato and other chips and namkins packed in airtight sealed packages and sold under brand name.	20%]				
141[(25)]	<p>¹⁴²{Sales of the items, effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa, to the members of the Armed Forces, Civilian personnels, paid from the Defence Estimates, and to Ex-service Personnel stationed in Goa, either directly through retail outlet or through Canteen Stores, other than liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plant and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them; television sets and antennas, television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players, video cassettes, audio cassette players and recorders, disc players and components, parts and accessories of any of them; electrical and electronics instruments, apparatus and appliances, domestic electrical appliances, motor vehicles, motor cycles, motor scooters, motorettes and three wheelers; cell phones and parts and components thereof; DVD, CD, DTH, parts and components thereof; computers and parts and accessories thereof, as per Table below:-</p> <p style="text-align: center;">TABLE</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">(a) Items listed in Schedule 'B'</td> <td style="text-align: right; width: 20%;">2.5%</td> </tr> <tr> <td>(b) CFL Bulbs and Tubes.....</td> <td style="text-align: right;">4%</td> </tr> </table>	(a) Items listed in Schedule 'B'	2.5%	(b) CFL Bulbs and Tubes.....	4%	
(a) Items listed in Schedule 'B'	2.5%					
(b) CFL Bulbs and Tubes.....	4%					

¹³⁸ Entry "(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%" inserted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹³⁹ Entry "(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%" inserted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹⁴⁰ Entry "(24) - Potato and other chips and namkins packed in airtight sealed packages and sold under brand name. - 20%" inserted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹⁴¹ Entry "(25) - Light Motor vehicles such as Cars and Sports Utility Vehicles costing above Rs. 15.00 lakhs. - 15%" inserted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹⁴² Substituted for "Light Motor vehicles such as Cars and Sports Utility Vehicles costing above Rs. 15.00 lakhs.- 15%" with effect from 01/04/2013 vide Notification No. 4/5/2005-Fin(R&C)(105).

	(c) Marble and Granite, including tiles of marble and granite..... (d) Footwear costing Rs. 2,000/- and above..... (e) Tobacco, manufactured tobacco and products thereof including cigar and cigarettes..... (f) 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..... (g) 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..... (h) Potato and other chips and namkins packed in airtight sealed packages and sold under brand name. (i) Items not specified in any of the schedules to the Act.....	7.5% 7.5%. 11%. 10%. 10%. 10%. 6.25%}]
¹⁴³ [(26)	¹⁴⁴ {Motor Car sold by a registered dealer to defence personnel, subject to the fulfillment of conditions as may be notified by the Government.	6.25%}]



SCHEDULE 'D'

(See clause (b) of sub-section (1) of section 5)

Goods exempted from tax

¹⁴³ Entry "(26) - Two wheelers i.e. motor cycle and scooter costing above Rs. 2.00 lakhs. - 15%" inserted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹⁴⁴ Substituted for "Two wheelers i.e. motor cycle and scooter costing above Rs. 2.00 lakhs. - 15%" with effect from 01/04/2013 vide Notification No. 4/5/2005-Fin(R&C)(105).

Sr. No.	Name of the Commodity
1	2
(1)	Agricultural implements manually operated or animal driven.
(2)	Aids and implements used by handicapped persons.
145(3) \$	All bangles (except those made of precious metals).
146(4) \$	[Animal feed to include supplement and husk of pulses (concentrates and additives), wheat bran, cotton seed oil cake and de-oiled cake.]
(5) \$	Aquatic feed, poultry feed and cattle feed including grass, hay and straw.
(6) \$	Bamboo mattings
(7) \$	Betel leaves
147(8) \$	Bicycles, tricycles, cycle rickshaw and parts, tyres and tubes thereof
(9) \$	Bread
(10) \$	148[Books, periodicals and journals including maps, charts and globes]
149(11) \$	Carry bags made of jute or paper
150(12) \$	Chalk stick
(13) \$	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi.
(14) \$	Charcoal.
(15) \$	Coarse grains other than paddy, rice and wheat.
(16) \$	Condoms and contraceptives.
(17) \$	Cotton and silk yarn in hank.
(18) \$	Coconut fibre
(19) \$	Coconut in shell and separated kernel of coconut other than copra.
(20) \$	Curd, Lassi, butter milk and separated milk
(21) \$	Earthen pot
(22) \$	Electrical energy
151(23) \$	Exercise book, graph book and laboratory note book
(24) \$	152[Firewood except casurina and eucalyptus timber.]
(25) \$	153[Fishnet, fishnet fabrics including fishnet twine and ropes, fish seeds, prawn/shrimp seeds, fishing requisites other than fishing boats (mechanised and non-mechanised).]

¹⁴⁵ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁴⁶ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15). Further entry (4) substituted for "Animal feed to include supplement and husk of pulses (concentrates and additives), wheat bran and de-oiled cake." w.e.f. 01-04-2011 vide Notification No.4/5/2005-Fin(R&C)(86).

¹⁴⁷ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁴⁸ Substituted for "Books, periodicals and journals" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁴⁹ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁵⁰ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁵¹ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁵² Substituted for "Firewood" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁵³ Substituted for "Fishnet and fishnet fabrics" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

(26) \$	¹⁵⁴ [Flour, atta, maida, suji and besan.]
(27) \$	Fresh milk and pasteurized milk.
(28) \$	Fresh plants, saplings and fresh flowers.
(29) \$	Fresh vegetables and fruits.
¹⁵⁵ [...] \$	[.....]
(30) \$	Ginger and garlic.
¹⁵⁶ (31) \$	Goods taken under customs bond for re-export after manufacturing or otherwise.
¹⁵⁷ [...] \$	[.....]
¹⁵⁸ (32) \$	Gur and jaggery.
(33) \$	Human blood and blood plasma.
(34) \$	¹⁵⁹ [Husk, bran of cereals and groundnut husk.]
(35) \$	Indigenous handmade musical instruments.
(36) \$	Idols made of clay and clay lamps.
¹⁶⁰ (37) \$	Items covered by PDS (except kerosene).
¹⁶¹ (38) \$	Kirpan
(39) \$	Kumkum, bindi, alta and sindur.
¹⁶² (40) \$	'Khadi' garments/goods and made-ups. Explanation: For the purpose of this entry 'Khadi' means any cloth woven on handloom in India from cotton, silk or woollen yarn hand-spun in India or from the mixture of any two or all such yarn.
(41) \$	Leaf plates and cups.
(42) \$	Meat, fish, prawn, and other aquatic products when not cured or frozen; eggs and livestock and animal hair.
¹⁶³ (43) \$	Misry, patasha as a part of prasad
(44) \$	National flag
(45) \$	Organic manure.
(46) \$	Non-judicial stamp paper sold by Government Treasuries; postal items, like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form.
(47) \$	Paddy, rice, wheat and pulses
¹⁶⁴ (48) \$	Papad.

¹⁵⁴ Substituted for "Flour atta and maida" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁵⁵ Entry "23A - geometry boxes, colour boxes, crayons, pencil sharpeners" inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40). The said entry is omitted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50).

¹⁵⁶ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁵⁷ Entry "25 - Glass bangles" omitted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁵⁸ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁵⁹ Substituted for "Husk and bran of cereals" w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁶⁰ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁶¹ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁶² Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁶³ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁶⁴ Inserted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

165[...]§	[.....]
(49) §	Plantain leaves
166(50) §	Plastic footwear costing less than Rs. 200/-
(51) §	Poha, murmura and lai
167(52) §	Prasadam by religious institutions
168(53) §	Rakhi
(54) §	Raw wool
169(55) §	Religious pictures not for use as calenders
(56) §	Semen including frozen semen
² (57) §	Salt (branded or otherwise).
170(58) §	Sacred thread commenly known as yagnapobit
(59) §	¹⁷¹ [Seeds of all types other than oil seeds.]
172(60) §	sewing machine, its parts and accessories
(61) §	Silk worm laying cocoon and raw silk
(62) §	Slate and slate pencils
(63) §	¹⁷³ [Sugar [as covered by First Schedule to the additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957)], as it stood prior to the commencement of the Finance Act, 2011 (Central Act 8 of 2011)]
(64) §	Tender green coconut
(65) §	¹⁷⁴ [Textile fabrics as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), as it stood prior to the commencement of the Finance Act, 2011 (Central Act 8 of 2011)]
175[...]§	[.....]

¹⁶⁵ Entry “36B – Pens of all kinds including refills and writing instruments costing less than rupees fifty” inserted w.e.f. 1/4/07 vide Notification No.4/5/2005- Fin(R&C)(40). Further, The said entry is omitted w.e.f. 28/4/08 vide Notification No.4/5/2005-Fin(R&C)(50).

¹⁶⁶ Entry “37A – Plastic footwear” inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40). Further, the words “Plastic footwear costing less than Rs.200/-“ is substituted for the expression “Plastic footwear” w.e.f. 27/3/08 vide Notification No.4/5/2005-Fin(R&C)(49).

¹⁶⁷ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁶⁸ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁶⁹ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁷⁰ Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁷¹ Substituted for “Seeds of grass, vegetables and flowers” w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁷² Inserted w.e.f. 1/4/07 vide Notification No.4/5/2005-Fin(R&C)(40).

¹⁷³ Substituted for “Sugar (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957))” w.e.f. 05/12/11 vide Notification No.4/5/2005-Fin(R&C)(90).

¹⁷⁴ The expression “Textile fabrics as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), as it stood prior to the commencement of the Finance Act, 2011 (Central Act 8 of 2011)” substituted for “Textile fabrics, (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957))” w.e.f. 05/12/11 vide Notification No.4/5/2005-Fin(R&C)(90). Further, the said entry is omitted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93). Further the entry “Textile fabrics as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), as it stood prior to the commencement of the Finance Act, 2011 (Central Act 8 of 2011)” is inserted w.e.f. 01-06-2012 vide Notification No. 4/5/2005-Fin(R&C)(94).

¹⁷⁵ Entry “47 – Tobacco, (as covered by First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957))” omitted w.e.f. 17/4/07 vide Notification No.4/5/2005-Fin(R&C)(41).

176(66) \$	[.....]
177[...]\$	[.....]
(67) \$	Water other than – (i) aerated, mineral, distilled, medicinal, tonic, battery, demineralised water; and (ii) water sold in sealed container.
178(68) \$	[.....]
179[...]\$	[.....]
180(69)	Imported Sugar
181(70)	Liquified petroleum gas for domestic use.
182[(71)	Subsequent sale in respect of the goods mentioned in the Annexure below, made within the State, subject to the condition that, – (a) such goods are purchased from a registered dealer within the State; (b) the subsequent dealer claiming such exemption is registered under this Act; (c) a proof of payment of tax at first point of sale on such goods is adduced to the satisfaction of the Appropriate Assessing Authority. <p style="text-align: center;">ANNEXURE</p> (i) Aviation spirit, aviation turbine fuel and A. V. Gas other than covered by entry (34) of Schedule ‘B’. (ii) High Speed Diesel Oil (HSD). (iii) Light Diesel Oil (LDO). (iv) Motor spirit which is commonly known as petrol including ethanol blended petrol.

¹⁷⁶ Entry “Unmanufactured tobacco covered under heading No. 24.01 of Chapter 24 of the First Schedule appended to the Central Excise Tariff Act, 1985 (5 of 1986) and Beedies “ inserted w.e.f. 28/11/07 vide Notification No.4/5/2005-Fin(R&C)(43). Further, the said entry is omitted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93).

¹⁷⁷ Entry “48 – Unprocessed and unbranded salt” omitted w.e.f. 1/8/05 vide Notification No.4/5/2005-Fin(R&C)(15).

¹⁷⁸ Entry “Sales effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa to the members of the Armed Forces, Civilian personnels, paid from the Defence Estimates, and to Ex-service Personnel stationed in Goa, either directly through retail outlet or through Canteen Stores other than liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plant and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them; television sets and antennas, television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players, video cassettes, audio cassette players and recorders, disc players and components, parts and accessories of any of them; electrical and electronics instruments, apparatus and appliances, domestic electrical appliances, motor vehicles, motor cycles, motor scooters, motorettes and three wheelers; cell phones and parts and components thereof; DVD, CD, DTH, parts and components thereof; computers and parts and accessories thereof.” inserted w.e.f. 31/3/06 vide Notification No.4/5/2005-Fin(R&C)(29) and omitted w.e.f. 01/04/2013 vide Notification No. 4/5/2005-Fin(R&C)(105).

¹⁷⁹ Entry “51 – Liquified Petroleum Gas for domestic use” inserted w.e.f. 6/6/08 vide Notification No.4/5/2005-Fin(R&C)(52). The said entry is omitted w.e.f. 29/1/09 vide Notification No.4/5/2005-Fin(R&C)(58).

¹⁸⁰ Inserted w.e.f. 22/10/09 vide Notification No.4/5/2005-Fin(R&C)(70).

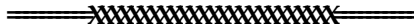
¹⁸¹ Inserted w.e.f. 16/7/2010 vide Notification No.4/5/2005-Fin(R&C)(81).

¹⁸² Inserted w.e.f. 2/4/12 vide Notification No.4/5/2005-Fin(R&C)(92).

	(v) Any other petroleum product not specifically described hereinabove or in any of the Schedules other than kerosene oil, liquefied petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.]
183[(72)	Sanitary napkins and diapers including adult diapers.]

¹: Serial numbers of the entries in Schedule 'D' are substituted, w.e.f. 9/7/09 vide Notification No.4/5/2005-Fin(R&C)(66), as follows:

Original Sr.No.	Substituted with Sr. No.	Original Sr.No.	Substituted with Sr. No.	Original Sr.No.	Substituted with Sr. No.
(2A)	(3)	(2B)	(4)	(3)	(5)
(4)	(6)	(5)	(7)	(5A)	(8)
(6)	(9)	(7)	(10)	(7A)	(11)
(7B)	(12)	(8)	(13)	(9)	(14)
(10)	(15)	(11)	(16)	(12)	(17)
(13)	(18)	(14)	(19)	(15)	(20)
(16)	(21)	(17)	(22)	(17A)	(23)
(18)	(24)	(19)	(25)	(20)	(26)
(21)	(27)	(22)	(28)	(23)	(29)
(24)	(30)	(24A)	(31)	(25A)	(32)
(26)	(33)	(27)	(34)	(28)	(35)
(29)	(36)	(29A)	(37)	(29B)	(38)
(30)	(39)	(30A)	(40)	(31)	(41)
(32)	(42)	(32A)	(43)	(33)	(44)
(34)	(45)	(35)	(46)	(36)	(47)
(36A)	(48)	(37)	(49)	(37A)	(50)
(38)	(51)	(38A)	(52)	(38B)	(53)
(39)	(54)	(39A)	(55)	(40)	(56)
(40A)	(57)	(40B)	(58)	(41)	(59)
(41A)	(60)	(42)	(61)	(43)	(62)
(44)	(63)	(45)	(64)	(46)	(65)
(47A)	(66)	(49)	(67)	(50)	(68)



SCHEDULE 'E'

(See sub-section (1) of section 7)

From 01-04-2012 /⁶ (vide Notification No. 4/5/2005-Fin(R&C)(93)) till date

Sr. No.	¹ [Class of dealer]	Limit of turnover	Rate of composition
⁶ [(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	100 lakhs	3%
(6)	Sale of cooked food and beverages by shacks allotted by Tourism Department	20 lakhs	Rs. 15,000/- lumpsum per year]

Explanation: The turnover of sales indicated against entries at Sr. Nos. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

¹: Substituted for "Name of the commodity" w.e.f. 1/10/05 vide the Goa VAT (First Amendment) Act, 2005.

From 24-12-2011 /⁵ (vide Notification No. 4/5/2005-Fin(R&C)(91)) to 31-03-2012

1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
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.	Rs. 80 lacs	5%
4.	Hotel including Bar and Restaurant, serving food, alcoholic and non-alcoholic beverages.	Rs. 80 lacs	8%
5.	⁵ [Works contractor other than importer	Rs. 5 crores	2.5%]
6.	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department	Rs. 10 lacs	Rs.10000/- per year.

Explanation: The turnover of sales indicated against entries at Sr. Nos. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

From 01-04-2011 /⁴ (vide Notification No. 4/5/2005-Fin(R&C)(86)] to 23-12-2011

1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
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.	Rs. 80 lacs	⁴ [5%]
4.	Hotel including Bar and Restaurant, serving food, alcoholic and non-alcoholic beverages.	Rs. 80 lacs	8%
5.	Works contractor other than importer	Rs. 80 lacs	4%
⁴ [6.	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department	Rs. 10 lacs	Rs.10000/- per year.]

Explanation: The turnover of sales indicated against entries at Sr. Nos. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

From 01-04-2010 /³ (vide Notification No. 4/5/2005-Fin(R&C)(76)] to 31-03-2011

1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
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.	Rs. 80 lacs	4%
4.	Hotel including Bar and Restaurant, serving food, alcoholic and non-alcoholic beverages.	Rs. 80 lacs	8%
5.	Works contractor other than importer	Rs. 80 lacs	4%
³ [6.	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department. "A" category shacks as classified by the Tourism Department, Government of Goa. "B" category shacks as classified by the Tourism Department, Government of Goa. "C" category shacks other than shacks mentioned in (a) and (b) above	Rs. 10 lacs Rs. 10 lacs Rs. 10 lacs	Rs.25000/- per year. Rs.22000/- per year. Rs.15000/- per year.]

Explanation: The turnover of sales indicated against entries at Sr. Nos. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.

From 09-07-2009][#](vide Notification No. 4/5/2005-Fin(R&C)(67)] to 31-03-2010

# [1.	Dealer other than the dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer	Rs. 80 lacs	1%
2.	Reseller of liquor in packed bottles	Rs. 80 lacs	2.5%
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.	Rs. 80 lacs	4%
4.	Hotel including Bar and Restaurant, serving food, alcoholic and non-alcoholic beverages.	Rs. 80 lacs	8%
5.	Works contractor other than importer	Rs. 80 lacs	4%
6.	Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department.	Rs. 10 lacs	Rs.25000/- per year.

Explanation: The turnover of sales indicated against entries at Sr. Nos. 1 to 6 above shall be the sales effected by the dealer during respective financial year commencing from 1st April to 31st March.]

From 01-09-2006]²(vide Notification No. 4/5/2005-Fin(R&C)(34)] to 08-07-2009

(1)	Reseller other than dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer.	50 lakhs	0.5%
(2)	Reseller of liquor in packed bottles other than importer	50 lakhs	5%
(3)	Hotel, Restaurant, eating house, refreshment room, boarding establishment serving food and non-alcoholic beverages other than starred category of hotel.	50 lakhs	3%
(4)	Hotel including Bar and Restaurant serving food, alcoholic and non-alcoholic beverages other than starred category of hotel.	50 lakhs	6%
(5)	Works contractor other than importer.	50 lakhs	2%
² [(6)	Starred category of hotel serving food, alcoholic and non-alcoholic beverages other than importer	50 lakhs	10%]

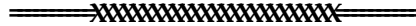
From 31-03-2006](vide Notification No. 4/5/2005-Fin(R&C)(29)] to 31-08-2006

(1)	Reseller other than dealer of liquor in packed bottles, dealer effecting sale by transfer of right to use any goods and importer.	50 lakhs	0.5%
(2)	Reseller of liquor in packed bottles other than importer	50 lakhs	5%
(3)	Hotel, Restaurant, eating house, refreshment room, boarding establishment serving food and non-alcoholic beverages other than starred category of hotel.	50 lakhs	3%

(4)	Hotel including Bar and Restaurant serving food, alcoholic and non-alcoholic beverages other than starred category of hotel.	50 lakhs	6%
(5)	Works contractor other than importer.	50 lakhs	2%

From 01-04-2005 to 30-03-2006

<i>Sr. No.</i>	¹ [Class of dealer]	<i>Limit of turnover</i>	<i>Rate of composition</i>
1	2	3	4
(1)	Reseller other than importer and dealer effecting sale by transfer of right to use any goods	40 lakhs	1%
(2)	Hotel including Bar and other than starred category hotel and importer.	40 lakhs	3%
(3)	Works contractor other than importer	40 lakhs	1%



SCHEDULE 'F'

(See sub-section (1) of section 11 and section 12)

TAX INVOICES, CREDIT NOTES, AND DEBIT NOTES

- (1) A tax invoice as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
- (a) the words "tax invoice" written in a prominent place;
 - (b) the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;
 - (c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
 - (d) the individualized serial number and the date on which the tax invoice is issued;
 - (e) a description of the goods or service supplied and the date on which the supply is made;
 - (f) the quantity or volume and the unit price of the goods supplied; and
 - (g) the rate and total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of tax.
 - ¹⁸⁴(h) signature of the dealer or person so authorised to issue the tax invoice.
- (2) A credit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:
- (a) the words "credit note" in a prominent place;
 - (b) the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;
 - (c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;
 - (d) the date on which the credit note was issued;
 - (e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;
 - (f) a brief explanation of the circumstances giving rise to the issuing of the credit note; and

¹⁸⁴ Inserted w.e.f. 01-10-2005, vide the Goa VAT (Amendment) Act, 2005, published in the Official Gazette, Series I No. 24, Extraordinary No.3 dated 21-09-2005.

(g) information sufficient to identify the taxable supply to which the credit note relates.

¹⁸⁵(h) signature of the dealer or person so authorised to issue credit note.

(3) A debit note as required under this Act shall, unless the Commissioner provides otherwise, contain the following particulars:

(a) the words “debit note” in a prominent place;

(b) the commercial name, address, place of business, and the taxpayer identification number of the registered dealer making the supply;

(c) the commercial name, address, place of business, and the taxpayer identification number of the recipient of the taxable supply;

(d) the date on which the debit note was issued;

(e) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;

(f) a brief explanation of the circumstances giving rise to the issuing of the debit note; and

(g) information sufficient to identify the taxable supply to which the debit note relates.

¹⁸⁶(h) signature of the dealer or person so authorised to issue credit note.



¹⁸⁵ Inserted w.e.f. 01-10-2005, vide the Goa VAT (Amendment) Act, 2005, published in the Official Gazette, Series I No. 24, Extraordinary No.3 dated 21-09-2005.

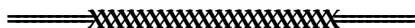
¹⁸⁶ Inserted w.e.f. 01-10-2005, vide the Goa VAT (Amendment) Act, 2005, published in the Official Gazette, Series I No. 24, Extraordinary No.3 dated 21-09-2005.

SCHEDULE 'G'

(See sub-section (1) of section 9)

List of Goods on which No Input Tax Credit is admissible

Sr.No.	Name of the commodity
(1)	(2)
(1)	Aviation spirit, Aviation turbine fuel and A.V.Gas other then covered by entry 34 of Schedule 'B'.
(2)	High Speed Diesel Oil(HSD).
(3)	Light diesel oil (LDO).
(4)	Motor spirit which is commercially known as petrol including ethanol blended petrol.
¹⁸⁷ (5)	Furnace Oil
¹⁸⁸ (6)	Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil, Liquified Petroleum Gas, substitute furnace fuel including low sulphur heavy stock, Naptha and Lubricating oil and Grease.
¹⁸⁹ (7)	Lotteries including online lotteries
¹⁹⁰ (8)	[Ships and other water vessels]
¹⁹¹ [(9)	Ores and Minerals other than minor mineral]



¹⁸⁷ Inserted w.e.f. 09-07-2009, vide Notification No. 4/5/2005-Fin(R&C)(68), published in the Official Gazette, Series I No. 15, extraordinary dated 09-07-2009.

¹⁸⁸ Entry re-numbered and substituted for the entry "(5) - Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended hereto other than Kerosene Oil, Liquified Petroleum Gas, Furnace oil and substitute furnace fuel including low sulphur heavy stock, Naptha and Lubricating oil and Grease." vide Notification No. 4/5/2005-Fin(R&C)(68), published in the Official Gazette, Series I No. 15, extraordinary dated 09-07-2009.

¹⁸⁹ Entry "(6) - Lotteries including online lotteries" was inserted w.e.f. 16-03-2006, vide Notification No. 4/3/2006-Fin(R&C)(1), published in the Official Gazette, Series I No. 50, dated 16-03-2006 and re-numbered as (7) vide Notification No. 4/5/2005-Fin(R&C)(68), published in the Official Gazette, Series I No. 15, extraordinary dated 09-07-2009.

¹⁹⁰ Entry "(8) Goods utilized by a works contractor in execution of Works Contract" inserted w.e.f. 24-12-2011 vide Notification No. 4/5/2005-Fin(R&C)(91). Further the said entry is omitted w.e.f. 01-04-2012 vide Notification No. 4/5/2005-Fin(R&C)(93). Further Entry '(8) - Ships and other water vessels' inserted w.e.f. 5-11-2012 vide Notification No. 4/5/2005-Fin(R&C)(96).

¹⁹¹ Entry "(9) Ores and minerals other than minor minerals" inserted w.e.f. 5-11-2012 vide Notification No. 4/5/2005-Fin(R&C)(96).

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