

## Notification No. 4/5/2005-Fin(R&C)(86) Dated 30th March, 2011.

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

I. In Schedule 'B' appended to the said Act,-

(i) after entry at serial number (33), the following entry shall be inserted, namely:-

"(34) Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) excluding liquefied petroleum gas for domestic use."

(ii) for the existing entry at serial number (57), the following entry shall be substituted, namely:-

"(57),- Fibers of all types and fiber waste including jute and other textile based fibers, but excluding coconut fiber."

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

(i) against entry at serial number (1), in column (3), for the figures "20%" the figures "22%" shall be substituted;

(ii) against entry at serial number (4), in column (3), for the figures "18%" the figures "20%" shall be substituted;

(iii) against entry at serial number (6), in column (3), for the figures "20%" the figures "22%" shall be substituted;

(iv) against entry at serial number (8), in column (3), for the figures "20%" the figures "22%" shall be substituted;

(v) at serial number (13), in column (2), for the expression "Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre and consumer durables costing Rs. 30,000/- and above, per item" the expression "Plasma TV, LCD TV, Air-conditioner, DVD player, Home Theatre, Bath Tub and consumer durables costing Rs. 30,000/- and above, per item" shall be substituted;

(vi) at serial number (14), in column (2), for the words "Works Contract" the expression "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)" shall be substituted;

(vii) the entry against serial number (16) shall be omitted;

(viii) after entry at serial number (18), the following entries shall be inserted, namely:-

"	Marble and Granite, including tiles of marble and granite	15%"
(19)		
(20)	Footwear costing Rs. 2,000/- and above	15%
(21)	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes but excluding those covered by entry (66) of Schedule 'D' "	20%

III. In Schedule 'D' appended to the said Act, for the existing entry at serial number (4), the following entry shall be substituted, namely:-

"(4) Animal feed to include supplement and husk of pulses (concentrates and additives), wheat bran, cotton seed oil cake and de-oiled cake."

IV. In Schedule 'E' appended to the said Act,-

(i) against entry at serial number (3), in column (4) , for the figures "4%" the figures "5%" shall be substituted;

(ii) for the existing entries against serial number (6), the following entries shall be substituted, namely:-

"(6) Sale of cooked food and non-alcoholic beverages by shacks allotted by Tourism Department	Rs. 10 Lacs	Rs.10,000/- per year"
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This Notification shall come into force with effect from 1st day of April, 2011.

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

*Surendra F. Naik,*

Under Secretary, Finance(R&C).