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SERIES II No. 25

OFFICIAL GAZETTE GOVERNMENT OF GOA

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No. 2

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

No. CCT/26-4/Next-Gen-GST reforms/2025-26/2707

Date : 22-Sep-2025

- Ref.: 1) Notification No. 38/1/2017-Fin(R&C)(10/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025.
- 2) Notification No. 38/1/2017-Fin(R&C)(09/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025.
- 3) Notification No. 38/1/2017-Fin(R&C)(11/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025.
- 4) Notification No. 38/1/2017-Fin(R&C)(12/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025;
- 5) Notification No. 38/1/2017-Fin(R&C)(13/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025.
- 6) Notification No. 38/1/2017-Fin(R&C)(14/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025.
- 7) Notification No. 38/1/2017-Fin(R&C)(15/2025-Rate) dated 17-09-2025 published in Official Gazette, Series I No. 24, Extraordinary No. 5 dated 17-09-2025.

Sub.: Next Gen GST 2.O-GST Rate reduction w.e.f. 22-09-2025—appeal to Trade & Industry.

GST-Trade Circular

The Next Generation GST reforms as recommended at 56th meeting of GST Council have come into force with effect from 22/09/2025 across the nation. The above referred and other relevant Notifications to that effect have already been issued which are effective from 22/09/2025.

The Notifications issued by CGST on this subject are available on the official website of Central Board of Indirect Taxes (CBIC).

This office had co-ordinated with various stake holders including Trade Associations in Goa so as to implement these reforms and ensure that ultimate benefit reaches to the end consumer.

The Trade and Industry is urged to take all pro-active steps to ensure that benefits of GST rate reduction and savings are passed on to the consumers/buyers/recipients.

All department officers/officials posted in 8 ward offices in the State of Goa have been instructed to extend full co-operation to the Taxpayers in implementing GST reforms smoothly. The department officials are informed to visit the retail outlets and ensure that GST savings are passed on to the consumers in compliance of the new GST rates applicable w.e.f. 22/09/2025.

In case of any non-compliance to Act/Rules prompt action shall be initiated as per legal provisions.

Difficulty, if any, in implementation of this circular may please be brought to the notice of the undersigned.

Given under the seal of this office.

S. S. Gill, IAS, Commissioner of State Taxes, Goa.

Panaji.