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Indirect Tax Alert

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Important amendments
in tax rate of IT products
and cellular phones in
the state of Goa.

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Tax rate changes

Important amendments in tax rate of IT products and cellular phones in the state of Goa w.e.f. 1 April 2015

- Effective 1 April 2015, Notification No. 4/5/2005-Fin(R&C) (45) dated 13 December 2007 has been rescinded. The said notification provided for concessional CST rate of 0.25% on inter -state sale of notified IT products from the state of Goa. Accordingly, such IT products will now be taxable at the rate of 2% against Form 'C'.

Particulars	CST Rate up to 31 March 2015	CST Rate effective from 1 April 2015
IT Products (as notified vide Notification No. 4/5/2005-Fin(R&C) (44) dated 07 December 2007)	0.25% (against Form C)	2% (against Form C)

Source: Notification No.4/5/2005-Fin (R&C)(118) dated 31 March 2015

- The rate of VAT on Cellular phones and CDMA phones costing more than INR 12,000 will now be 12.5% instead of the earlier rate of 5%

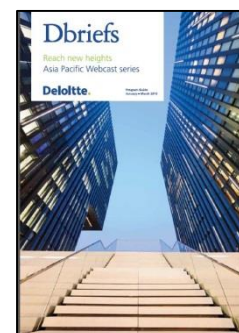
Source: Notification No.4/5/2005-Fin (R&C)(120) dated 31 March 2015

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