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## PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

### FINANCE DEPARTMENT NOTIFICATION

Sachivalaya, Gandhinagar, 7<sup>th</sup> March, 2019

Notification No. 02/2019-State Tax (Rate)

#### The Gujarat Goods and Services Tax Act, 2017

**No.(GHN-22)GST-2019/S. 11(1)(42) -TH:-** In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (herein after referred to as the "said Act"), the Government of Gujarat, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

**Table**

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1 <sup>st</sup> day of April in any financial year, by a registered person.	3	1. Supplies are made by a registered person, - (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act;

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
		<p>(iii) who is not engaged in making any supply which is not leviable to tax under the said Act;</p> <p>(iv) who is not engaged in making any inter-State outward supply;</p> <p>(v) who is neither a casual taxable person nor a non-resident taxable person;</p> <p>(vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under section 52;and</p> <p>(vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said annexure.</p> <p>2. Where more than one registered person are having the same Permanent account Number, issued under the Income Tax Act, 1961(43 of 1961), State tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification.</p> <p>3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.</p> <p>4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of Gujarat Goods and Services Tax Rules.</p> <p>5. The registered person shall mention the following words at the top of the bill of supply, namely:- ‘taxable</p>

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
		<p>person paying tax in terms of Government Notification, Finance Department, No. (GHN-22)GST-2019/S.11(1)(42)-TH dated the 07.03.2019, Notification No. 2/2019-State Tax (Rate), not eligible to collect tax on supplies'.</p> <p>6. The registered person opting to pay State tax at the rate of three percent. under this notification shall be liable to pay State tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act.</p> <p>7. The registered person opting to pay State tax at the rate of three percent under this notification shall be liable to pay State tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates.</p> <p><b>Explanation.</b>-For the purposes of this notification, the expression "first supplies of goods or services or both" shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.</p>

## ANNEXURE

SI. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.
3. **Explanation.** -For the purpose of this notification, -
- "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
  - the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
4. This notification shall come into force on the 1<sup>st</sup> day of April, 2019.

By order and in the name of the Governor of Gujarat,

**C. J. MECWAN,**  
Joint Secretary to Government.

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**FINANCE DEPARTMENT  
NOTIFICATION**

Sachivalaya, Gandhinagar, 7<sup>th</sup> March, 2019

**Notification No. 10/2019-State Tax**

**The Gujarat Goods and Services Tax Act, 2017**

**No.(GHN-23)GST-2019/S.23(5) TH:-** In exercise of the powers conferred by sub-section (2) of section 23 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter referred to as the "said Act"), the Government of Gujarat, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
- (c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- (d) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

**Table**

<b>Sl. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description</b>
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2019.

By order and in the name of the Governor of Gujarat,  
**C. J. MECWAN,**  
 Joint Secretary to Government.

**FINANCE DEPARTMENT  
 NOTIFICATION**

Sachivalaya, Gandhinagar, 7<sup>th</sup> March, 2019

**Notification No. 11/2019-State Tax**

**The Gujarat Goods and Services Tax Act, 2017**

**No.(GHN-24)GST-2019/S.148(13)TH:-** In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Gujarat Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

SI. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	April-June, 2019	31 <sup>st</sup> July, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be notified subsequently.

By order and in the name of the Governor of Gujarat,

**C. J. MECWAN,**  
Joint Secretary to Government.

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**FINANCE DEPARTMENT**  
**NOTIFICATION**

Sachivalaya, Gandhinagar, 7<sup>th</sup> March, 2019

**Notification No. 14/2019-State Tax**

**The Gujarat Goods and Services Tax Act, 2017**

**No.(GHN-25)GST-2019/S.10(1)(5)TH:-** In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), and in supersession of the Government Notification, Finance Department No.(GHN-27)GST-2017-S.10(1)-TH dated the 23<sup>rd</sup> June, 2017, Notification No. 8/2017-State Tax, except as things done or omitted to be done before such supersession, the Government of Gujarat, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Gujarat Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: -

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,

- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

**TABLE**

<b>Sl. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description</b>
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

**Explanation. -**

- (i) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2019.

By order and in the name of the Governor of Gujarat,

**C. J. MECWAN,**  
Joint Secretary to Government.

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