

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 23/2018-State Tax (Rate)
Dated the 20th September, 2018.

Gujarat
Goods
and
Services
Tax Act,
2017.

No.(GHN-92)GST-2018/S.11(3)(1)-TH: In exercise of the powers conferred by sub-section (3) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government Notification, Finance Department No.(GHN-41)GST-2017/S.11(1)(7)-TH dated the 30th June, 2017, Notification No. 12/2017- State Tax (Rate), hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

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



K H Pathak

Joint Secretary to Government.