

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Dated the 31st December, 2018.

Notification No. 25/2018-State Tax (Rate)

Gujarat
Goods and
Services
Tax Act,
2017

No.(GHN-128)GST-2018/S.11(1)(36)-TH :- In exercise of the powers conferred by sub-section (1) 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, hereby makes the following further amendments in the Government Notification, Finance Department No. (GHN-36)GST-2017/S.11(1)(1)-TH dated the 30th June,2017, Notification No.2/2017-State Tax (Rate), namely:-

In the said notification, -

1. In the schedule,

- i) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

- ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
-------	------------	--

- iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union
------	-------------	--

		Territory, or any public servant, by way of public auction by the government, where auction proceeds are used for public or charitable cause”.
--	--	--

2. This notification shall come into force on the 1st January, 2019.

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



Samir Joshi

Under Secretary to Government.