

**NOTIFICATION**  
**FINANCE DEPARTMENT.**  
Sachivalaya, Gandhinagar.  
Dated the 31<sup>st</sup> December, 2018.

**Notification No. 28/2018-State Tax (Rate)**

Gujarat  
Goods and  
Services  
Tax Act,  
2017

No.(GHN-131)GST-2018/S.11(1)(39)-TH :- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.s5 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification, Finance Department No.(GHN-41)GST-2017/S.11(1)(7) dated the 30<sup>th</sup> June,2017, Notification No.12/2017- State Tax (Rate), namely:-

In the said notification, -

- (i) in the Table, -  
(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

- (b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;
- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -  
"Heading 9992 or Heading 9963";
- (e) serial number 67 and the entries relating thereto, shall be omitted;
- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -


(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil";

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934(2 of 1934).”;

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

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



Samir Joshi  
Under Secretary to Government.