

**NOTIFICATION
FINANCE DEPARTMENT.**

Sachivalaya, Gandhinagar.
Dated the 31st December, 2018.

Notification No. 30/2018-State Tax (Rate)

Gujarat
Goods and
Services
Tax Act,
2017

No.(GHN-132)GST-2018/S.11(3)(2)-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-32)GST-2017/S.9(1)(2)-TH dated the 30th June,2017 Notification No.11/2017- State Tax (Rate), hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

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



Samir Joshi

Under Secretary to Government.