NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Dated the 14th September, 2018.

Notification No. 50/2018-State Tax

No.(GHN-89)/GST-2018/S.1(4)TH:- In exercise of the powers conferred by sub-section (3) of section 1 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) and in supercession of the Government Notification, Finance Department No.(GHN-82)/GST-2017/S.1(3)/TH dated the 15th September, 2017, Notification No. 33/2017-State Tax, except as respects things done or omitted to be done before such supersession, the Government of Gujarat hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -
   (i) set up by an Act of Parliament or a State Legislature; or
   (ii) established by any Government,

   with fifty-one percent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

This notification shall be deemed to have been issued on the 13th day of September, 2018.

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

K H Pathak
Joint Secretary to Government.