NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Dated the 20th September, 2018.

Notification No. 52/2018-State Tax

No.(GHN-93)/GST-2018/S.52(1)(1)TH:- In exercise of the powers conferred by sub-section (1) of section 52 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

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

[Signature]
K H Pathak
Joint Secretary to Government.