PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Notification No. 10/2017-State Tax(Rate)
Sachivalaya, Gandhinagar, 30th June, 2017.

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-40)GST-2017/S.11(1) (6)-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 being satisfied that it is necessary in the public interest so to do, on the recommendations of
the Council, hereby exempts intra-State supplies of second hand goods received by a registered person,
dealing in buying and selling of second hand goods and who pays the State tax on the value of outward
supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Gujarat Goods and
Services Tax Rules, 2017, from any supplier, who is not registered from the whole of the State tax

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

C. J. MECWAN,
Joint Secretary to Government.

---------

IV-B-Ex.-273-1  
273-1

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.