NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 23/2017-State Tax(Rate)
Dated the 22nd August, 2017.


In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Gujarat Goods and Services Tax Act.”.

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

C J Mecwan
Joint Secretary to Government.