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

CORRIGENDUM

Sachivalaya, Gandhinagar, 30th June, 2017.


(i) in Schedule I, in the entry at serial No. 180, for “30” read “30 or any Chapter”;
(ii) in Schedule III, in the entry at serial No. 42, omit the words “other than those”;
(iii) in Schedule III, in the entry at serial No. 411, omit the words “goggles and the like, corrective, protective or other”.

C. J. MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION NO.18/2017-STATE TAX (RATE)

Sachivalaya, Gandhinagar, 30th June, 2017.

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-54)/GST-2017-S.9(1)(4)-TH- In exercise of the powers conferred by sub-section (1) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department Notification No.1/2017- State Tax
2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“182A”</td>
<td>3102</td>
<td>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>182B</td>
<td>3103</td>
<td>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>182C</td>
<td>3104</td>
<td>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers</td>
</tr>
<tr>
<td>182D</td>
<td>3105</td>
<td>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”</td>
</tr>
</tbody>
</table>

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

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.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.