

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 2/2018-State Tax(Rate)
Dated the 25th January, 2018.

Gujarat
Goods
and
Services
Tax Act,
2017

No.(GHN-14)GST-2018/S.11(1)(24)-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 makes the following further amendments in the Government Notification, Finance Department No.(GHN-41)GST-2017/S.11(1)(7)-TH dated the 30th June, 2017, notification No.12/2017- State Tax (Rate), namely:-

In the said notification, in the Table, -

- (a) against serial number 3, in the entry in column (3), after the words “a Governmental Authority” the words “ or a Government Entity” shall be inserted;
- (b) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil”;

