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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

Sachivalaya, Gandhinagar, 21st September, 2017.

Notification No. 24 / 2017-State Tax (Rate)

GUJARAT GUJARAT GOODS & SERVICES TAX ACT, 2017.

No. (GHN-84)/GST-2017-S.11(1)(11)-TH:- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government Notification, Finance Department.(GHN-32)GST-2017/S.9(1)(2)-TH, dated the 30th June, 2017, Notification No.11/2017-State Tax (Rate), namely:-

In the said notification, in the Table, at serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| “(vi)Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or | 6 | - |

| | | |
|---|---|-----|
| (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Gujarat goods and Services Tax Act, 2017. | | |
| (vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above. | 9 | -'. |

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

C. J. MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 21st September, 2017.

Notification No. 25 / 2017-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-85)/GST-2017-S.11(1)(12)-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 amendments in the Government Notification, Finance Department.(GHN-41)GST-2017/S.11(1)(7)-TH, dated the 30th June, 2017, Notification No.12/2017-State Tax (Rate), as under namely:-

In the said notification, in the Table, after serial number 81 and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|-----|--------------|---|-----|-------|
| "82 | Chapter 9996 | Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017. | Nil | Nil." |

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

C. J. MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 21st September, 2017.

Notification No. 26 / 2017-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-86)/GST-2017-S.11(1)(13)-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 supply of heavy water and nuclear fuels falling in Chapter 28 of

the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the State tax leviable thereon under section 9 of the Gujarat Good and Services Tax Act, 2017 (Guj. 25 of 2017).

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

C. J. MECWAN,
Joint Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.