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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No.27/2022-GST/SIKKIM

Date: 26th December, 2022

NOTIFICATION

In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**