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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

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

Notification No. 10/2017-State Tax(Rate)
Sachivalaya, Gandhinagar, 30th June, 2017.

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-40)GST-2017/S.11(1) (6)-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 supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Gujarat Goods and Services Tax Rules, 2017, from any supplier, who is not registered from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Gujarat Goods and Services Tax Act, 2017.

2. 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.
