



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. LVIII] FRIDAY, OCTOBER 13, 2017/ASVINA 21, 1939

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

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.45/2017-State Tax

Gujarat Goods and Services Tax Act, 2017.

No. (GHN-96)/GSTR-2017(11)-TH:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Gujarat Goods and Services Tax (Ninth Amendment) Rules, 2017.
- (2) They shall come into force from 13th day of October, 2017.
2. In the Gujarat Goods and Services Tax Rules, 2017, –

(i) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) after rule 46, the following rule shall be inserted, namely:-

(viii) in **FORM GSTR-4**, after instruction no.9, the following shall be added, namely:-
 “10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”.

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

C J MECWAN,
 Joint Secretary to Government.

FINANCE DEPARTMENT
NOTIFICATION

Sachivalaya, Gandhinagar, 13th October, 2017
 Notification No.46/2017-State Tax

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-97)GST-2017-S.10(1)(2)-TH:- In exercise of the powers conferred by sub-section (1) of section 10 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.(GHN-27)GST-2017-S.10(1)-TH dated 23rd June, 2017, No.8/2017- State Tax, namely:-

In the said notification,-

for the words “seventy-five lakh rupees”, the words, “one crore” shall be substituted;

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

C J MECWAN,
 Joint Secretary to Government.

FINANCE DEPARTMENT
NOTIFICATION

Sachivalaya, Gandhinagar, 13th October, 2017
 Notification No.35/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-98)GST-2017/S.11(1)(16)-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 the recommendations of the Council, hereby makes the following further amendments in the Government Notification, Finance Department, No.(GHN-36)GST-2017/S.11(1)(1)-TH dated 30th June, 2017 No.2/2017-State Tax (Rate), namely:-

In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“122A	4907	Duty Credit Scrips”;
-------	------	----------------------

(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be added, namely: -

“150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”;
------	---	--

(B) in the *Explanation*, after clause (iv), the following clause shall be added, namely:-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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

C J MECWAN,

Joint Secretary to Government.

**FINANCE DEPARTMENT
NOTIFICATION**

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.40/2017-State Tax

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-99)/GST-2017-S.148(1)-TH:- In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the ‘said Act’), the Government of Gujarat, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of

persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

C J MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT
NOTIFICATION

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.38/2017-State Tax

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-100)/GST-2017-S.23(2)(2)-TH:- In exercise of the powers conferred by sub-section (2) of section 23 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 Government Notification, Finance Department No.(GHN-81)GST-2017/S.23(2)-TH, Dated the 15th September, 2017, Notification No.32/2017- State Tax, namely:-

In the said notification, in the Table –

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

“9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63”;
----	--	--------------------------------

- (ii) after serial number 28 and the entries relating thereto, the following shall be added, namely:-

“29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter”.

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

C J MECWAN,
Joint Secretary to Government.

**FINANCE DEPARTMENT
NOTIFICATION**

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.39/2017-State Tax

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-101)/GST-2017/S.6(1)(1)-TH:- In exercise of the powers conferred by sub-section (1) of section 6 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter in this notification referred to as "Gujarat GST Act"), on the recommendations of the Council, the Government of Gujarat hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereinafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Gujarat GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

C J MECWAN,

Joint Secretary to Government.

**FINANCE DEPARTMENT
NOTIFICATION**

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.38/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No. (GHN-102)/GST-2017-S.11(1)(17)-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 the recommendations of the Council, hereby makes the following amendments in the Government Notification, Finance Department No. (GHN-39)GST-2017/S.11(1)(4)-TH, Dated the 30th June, 2017, Notification No.8/2017- State Tax (Rate), namely:- In the said notification, the proviso under Paragraph 1 shall be omitted.

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

C J MECWAN,

Joint Secretary to Government.

**FINANCE DEPARTMENT
ORDER**

Sachivalaya, Gandhinagar, 13th October, 2017
Order No.01/2017-State Tax

**THE GUJARAT GOODS AND SERVICES TAX (REMOVAL OF
DIFFICULTIES) ORDER, 2017**

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-103)GST-2017/S.172(1)-TH:- WHEREAS, certain difficulties have arisen in giving effect to the provisions of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017),

hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the said Act, the Government of Gujarat, on the recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Gujarat Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

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

C J MECWAN,

Joint Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 13th October, 2017

Notification No.31/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-104)GST-2017/S.9(1)(10)-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 further amendments in notification, the Government of Gujarat, Finance Department, Notification No.(GHN-32)GST-2017/S.9(1)(2)-TH, dated, the 30th June, 2017, No.11/2017- State Tax (Rate), namely:-

In the said notification,

(i) in the Table, -

(a) against serial number 3, -

A. in item (iii), in column (3), for the words “Government, a local authority or a Governmental authority”, the words “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” shall be substituted;

B. in item (vi), in column (3), for the words “a local authority or a Governmental authority” the words “a local authority, a Governmental Authority or a Government Entity” shall be substituted;

C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -

“Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be”;

D. for the item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Gujarat Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Gujarat Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-”;

(b) against serial number 8, for item (ii), in column (5), for the word “or”, the word “and” shall be substituted.

(c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

(d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Transportation of natural gas through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-

(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-”;
---	---	-----

(e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

(f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-”;

(g) against serial number 17, 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) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-”;

(h) against serial number 26, in column (3), -

(i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely: -

“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 2.5 per cent. or Nil;”

(iii) in item (i), after sub-item (e), the following sub-items shall be inserted, namely: -

“(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;

(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 6 per cent.	6	-”;

(v) in item (ii), after sub-item (b), the following sub-item shall be inserted, namely: -

“(c) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 2.5 per cent. or Nil.”;

(vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract SGST @ 6 per cent.	6	-”;

(iii) in item (iii), for the word, brackets and figures “and (ii)” the figures, brackets, letters and word “, (ia), (ii) and (iia)” shall be substituted;

(i) against serial number 27, for item (i), in columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely: -

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract SGST @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-”;

(ii) in paragraph 2, for the words, brackets and figures “at item (i)”, the words, brackets, figures and letters, “at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;

(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely: -

- “(ix) “Governmental Authority” means an authority or a board or any other body, -
(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.
(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,
i) set up by an Act of Parliament or State Legislature; or
ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

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

C J MECWAN,
Joint Secretary to Government.

**FINANCE DEPARTMENT
NOTIFICATION**

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.34/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-105)GST-2017/S.9(1)(11)-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 further amendments in the Government Notification, Finance Department No.(GHN-31)GST-2017/S.9(1)(1)-TH dated 30th June, 2017, No.1/2017-State Tax (Rate), namely:-

In the said notification,-

(A) in Schedule I-2.5%,-

- (i) in S. No. 29, for the entry in column (2), the entry, “0802, 0813”, shall be substituted;
- (ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“30A	0804	Mangoes sliced, dried” ;
------	------	--------------------------

- (iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“99A	1905 or 2106	Khakhra, plain chapatti or roti” ;
------	--------------	------------------------------------

- (iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]” ;
-------	---------	---

- (v) in S. No. 164, for the entry in column (3), the entry,
“(a) kerosene oil PDS,
(b) The following bunker fuels for use in ships or vessels, namely,
i. IFO 180 CST
ii. IFO 380 CST”, shall be substituted;

- (vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia”;
-------	----	---

- (vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“187A	3915	Waste, parings or scrap, of plastics”;
-------	------	--

- (viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“188A	40040000	Waste, parings or scrap of rubber (other than hard rubber)”;
-------	----------	--

- (ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A	4017	Waste or scrap of hard rubber”;
-------	------	---------------------------------

- (x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“198 B	4707	Recovered waste or scrap of paper or paperboard”;
--------	------	---

- (xi) S. No. 201A and entries relating thereto shall be omitted;
 (xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread”;
-------	-----------	---

- (xiii) in S. No. 219, in column (2), for the figure, “5705”, the figures “5702, 5703, 5705”, shall be substituted;

- (xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“228A	7001	Cullet or other waste or scrap of glass”;
-------	------	---

- (xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“234A	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste(Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23 rd March, 2016, including the components, consumables, parts and spares which make these products operational”;
-------	----------	--

- (xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“264	Any chapter	Biomass briquettes” ;
------	-------------	-----------------------

- (B) in Schedule II-6%,-

- (i) in S. No. 16, in column (3), for the words and brackets “Dates(soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried”, the words and brackets, “Dates(soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried”, shall be substituted;
- (ii) in S. No. 17, in column (3), for the words figure and brackets, “dried fruits of Chapter 8[other than tamarind, dried]”, the words, figure and brackets, “dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]”, shall be substituted;
- (iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely: -
 “Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-
 (a) bearing a registered brand name; or
 (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;
- (iv) S. No. 111 and the entries relating thereto, shall be omitted;

- (v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres”;

- (vi) in S. No. 137, in the entry in column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread),” shall be omitted;

- (C) in Schedule III-9%,-

- (i) in S. No. 16, in column (3), for the words “other than pizza bread”, the words, “other than pizza bread, khakhra, plain chapatti or roti”, shall be substituted;
- (ii) in S. No. 23, in column (3), for the words “preparations in ready for consumption form”, the words, “preparations in ready for consumption form, khakhra”, shall be substituted;
- (iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54A	3213	Poster colour” ;
------	------	------------------

- (iv) **in S. No. 63, for the entry in column (3), the entry, “Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, shall be substituted;**
- (v) S. No. 102 and the entries relating thereto, shall be omitted;
- (vi) in S. No. 114, in column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;
- (vii) S. No. 158 and entries related thereto shall be omitted;
- (viii) in S. No. 159, for the entry in column (3), the entry “All goods other than synthetic filament yarns”, shall be substituted;
- (ix) in S. No. 160, for the entry in column (3), the entry “All goods other than artificial filament yarns”, shall be substituted;
- (x) S. No. 164 and entries related thereto shall be omitted;
- (xi) S. No. 165 and entries related thereto shall be omitted;
- (xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone” ;
-------	------	--

- (xiii) in S. No. 188, and entries relating thereto, shall be omitted;

- (xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper
-------	------	---

		clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal” ;
--	--	--

(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”;

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“369A	8483	Plain shaft bearings” ;
-------	------	-------------------------

(D) in Schedule-IV-14%, -

- (i) in S. No. 23, in column (3), for the words, “pans or in similar forms or packings”, the words and brackets, “pans or in similar forms or packings [other than poster colour]”, shall be substituted;
- (ii) S. No. 34 and entries related thereto shall be omitted;
- (iii) **in S. No. 50, in column (3), for the words “including waste and scrap”, the words, “other than waste and scrap”, shall be substituted;**
- (iv) in S. No. 70, for the entry in column (3), the following entry shall be substituted namely: -
“All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]”;
- (v) S. No. 112 and the entries relating thereto, shall be omitted;
- (vi) in S. No. 135, in column (3), the words, “and plain shaft bearings”, shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted, namely:-

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the **jurisdictional Commissioner of State tax** of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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

C J MECWAN,
Joint Secretary to Government.

**FINANCE DEPARTMENT
NOTIFICATION**

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.37/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No. (GHN-106)GST-2017/S.9(1)(12):- 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 notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under the Government Notification, Finance Department, No.(GHN-31)GST-2017-S.9(1)(1)-TH dated 30 th June, 2017, No. 1/2017-State Tax (Rate).	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under the Government Notification, Finance Department, No.(GHN-31)GST-2017-S.9(1)(1)-TH dated 30 th June, 2017, No. 1/2017-State Tax (Rate).	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -

(i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017
2.	<p>i. The supplier of Motor Vehicle is a registered person.</p> <p>ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles</p>

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

C J MECWAN,

Joint Secretary to Government.

FINANCE DEPARTMENT**NOTIFICATION**Sachivalaya, Gandhinagar, 13th October, 2017

Notification No.36/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-107)GST-2017/S.9(3)(5)-TH:- In exercise of the powers conferred by sub-section (3) 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, No.(GHN-33)GST-2017/S.9(3)(1)-TH dated 30th June, 2017, No.4/2017- State Tax (Rate), namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

Sr. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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

C J MECWAN,

Joint Secretary to Government.

FINANCE DEPARTMENT**NOTIFICATION**Sachivalaya, Gandhinagar, 13th October, 2017

Notification No.33/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No. (GHN-108)GST-2017/S.9(3)(6)-TH:- In exercise of the powers conferred by sub-section (3) 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 Government Notification, Finance Department No. (GHN-34)GST-2017/S.9(3)(2)-TH Dated the 30th June, 2017, Notification No.13/2017- State Tax (Rate), namely:-

In the said notification,-

(i) in the Table, after serial number 9 and the entries relating thereto, the following serial number and the entries shall be added, namely: -

“10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.
-----	--	--	--------------------------

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

C J MECWAN,
Joint Secretary to Government.

FINANCE DEPARTMENT
NOTIFICATION

Sachivalaya, Gandhinagar, 13th October, 2017
Notification No.32/2017-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017.

No.(GHN-109)GST-2017/S.11(1)(18)-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:-

- (i) in the Table, -
- (a) in serial number 5, in column (3), for the words “ governmental authority ” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;
- (b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, Local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or Local authority, in the form of grants.	Nil	Nil”;

- (c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or	Nil	Nil”;

(1)	(2)	(3)	(4)	(5)
		(d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		

(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted, namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following clauses shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

- (i) set up by an Act of Parliament or State Legislature; or
- (ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.".

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

C J MECWAN,
Joint Secretary to Government.
