

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 9/2018-State Tax (Rate)  
Dated the 25<sup>th</sup> January, 2018.

Gujarat  
Goods and  
Services  
Tax Act,  
2017.

No.(GHN-21)GST-2018/S.11(1)(28)-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) ( hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the Government Notification, Finance Department No.(GHN-124)GST-2017/S.11(1)(21)-TH dated the 15<sup>th</sup> November, 2017, notification No. 45/2017-State Tax (Rate), namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For ~~the~~ the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017.”.

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



C J Mecwan  
Joint Secretary to Government.