



**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 38/2017 – State Tax (Rate)

Date: 13th October, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure, No.8/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 287, dated the 6th July, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 8/2017-State Tax (Rate) dated the 30th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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