

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 22/2017-State Tax(Rate)
Dated the 22nd August, 2017.

Gujarat
Goods
and
Services
Tax Act,
2017.

No. (GHN-73)GST-2017/S.9(3)(3)-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, Notification No. (GHN-34)GST-2017/S.9(3)(2)-TH dated 30th June, 2017, Notification No.13/2017- State Tax (Rate), namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid State tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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

C J Mecwan
Joint Secretary to Government.