

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Dated the 21st September, 2017.
Notification No. 24 /2017-State Tax (Rate)

Gujarat
Goods
and
Services
Tax Act,
2017.

No. (GHN-84)/GST-2017-S.11(1)(11)-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 amendments in the Government Notification, Finance Department.(GHN-32)GST-2017/S.9(1)(2)-TH, dated the 30th June, 2017, Notification No.11/2017-State Tax (Rate), namely:-

In the said notification, in the Table, at serial number 3, 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)Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Gujarat goods and Services Tax Act, 2017.	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”.

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

C J Mecwan
Joint Secretary to Government.