

**NOTIFICATION**  
**FINANCE DEPARTMENT**  
**Sachivalaya, Gandhinagar.**  
**Dated the 13<sup>th</sup> October, 2017. 321**  
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 15<sup>th</sup> 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”;
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- (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.