

**NOTIFICATION**  
**FINANCE DEPARTMENT.**  
Sachivalaya, Gandhinagar.  
Notification No. 15/2018-State Tax (Rate)  
Dated the 26<sup>th</sup> July, 2018

Goods  
and  
Services  
Tax  
Act,  
2017.

No. (GHN-69)GST-2018/S.9(3)(10)-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 further amendments in the Government Notification, Finance Department No.(GHN-34)GST-2017/S.9(3)(2)-TH dated 30<sup>th</sup> June, 2017, Notification No.13/2017- State Tax (Rate), namely:-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

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

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes

letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

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

K H Pathak  
Joint Secretary to Government.