

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 17/2018-State Tax (Rate)
Dated the 26th July, 2018

Goods and
Services
Tax Act,
2017.

No.(GHN-65)GST-2018/S.11(1)(32)-TH: In exercise of the powers conferred by sub-section (3) of section 11 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 so to do for the purpose of clarifying the scope and applicability of the Government Notification, Finance Department No.(GHN-32)GST-2017/S.9(1)(2)-TH dated 30th June, 2017, Notification No.11/2017- State Tax (Rate), hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

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

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

K H Pathak
Joint Secretary to Government.