

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 20/2018-State Tax(Rate)
Dated the 26th July, 2018.

Gujarat
Goods
and
Services
Tax Act,
2017

No.(GHN-72)GST-2018/S.54(3)(5)-TH: In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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-44)GST-2017/S.54(3)(1)-TH dated the 30th June,2017, Notification No.5/2017-State Tax (Rate), namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

2. This notification shall come into force on the 27th July, 2018.

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

K H Pathak
Joint Secretary to Government.