NOTIFICATION FINANCE DEPARTMENT.

Sachivalaya, Gandhinagar. Dated the 14th September, 2018.

Notification No. 51/2018-State Tax

Gujarat Goods and Services Tax Act, 2017 No.(GHN-90)/GST-2018/S.1(5)TH:- In exercise of the powers conferred by sub-section (3) of section 1 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act), the Government of Gujarat hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

This notification shall be deemed to have been issued on the 13th day of September,2018.

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

K H Pathak Joint Secretary to Government.