



**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No.9/2017-State Tax

Date: 30.06.2017

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 1 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 1<sup>st</sup> day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force.

M.G.Kiran  
Principal Secretary  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II