



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

**NOTIFICATION**

No.14/CTD/2017

Date: 22.6.2017

In exercise of the powers conferred by sub-section (2) of section 23 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

(M.G.Kiran)  
Principal Secretary