



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

No. 1/2018- State Tax

Date: 1st January, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure , No.8/2017- State Tax, dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 299, dated the 6th of July, 2017, namely:-

In the said notification, in the opening paragraph, -

- (a) in clause (i), for the words "one per cent.", the words "half per cent." shall be substituted;
- (b) in clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be substituted.

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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