

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 5/2018-State Tax (Rate)  
Dated the 25<sup>th</sup> January, 2018

Goods  
and  
Services  
Tax Act,  
2017.

No.(GHN-17)GST-2018/S.11(1)(25)-TH:- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the State tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

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

C J Mecwan  
Joint Secretary to Government.