

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 9/2018-State Tax (Rate)
Dated the 25th January, 2018.

Gujarat
Goods and
Services
Tax
Act, 2017.

No.(GHN-21)GST-2018/S.11(1)(28)-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) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the Government Notification, Finance Department No.(GHN-124)GST-2017/S.11(1)(21)-TH dated the 15th November, 2017, notification No. 45/2017-State Tax (Rate), namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

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

C J Mecwan
Joint Secretary to Government.