

**NOTIFICATION**  
**FINANCE DEPARTMENT.**  
Sachivalaya, Gandhinagar.  
Dated the 23<sup>rd</sup> March, 2018.

**Notification No. 15/2018-State Tax**

Gujarat  
Goods  
and  
Services  
Tax Act,  
2017

No. (GHN-39)/GST-2018/S.164(21).TH- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat hereby appoints the 1<sup>st</sup> day of April, 2018, as the date from which the provisions of sub-rule (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of Government Notification, Finance Department No. (GHN-31)/GSTR-2018(19).TH dated the 7<sup>th</sup> March, 2018, Notification No. 12/2018 – State Tax, shall come into force.

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

C J Mecwan  
Joint Secretary to Government.