

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 23rd March, 2018.

Notification No. 14/2018-State Tax

Gujarat
Goods
and
Services
Tax Act,
2017

No. (GHN-38)/GSTR-2018(20).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 makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Gujarat Goods and Services Tax (Third Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 23rd day of March, 2018.

2. In the Gujarat Goods and Services Tax Rules, 2017,-

(i) in rule 45, in sub-rule (1), after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:-

“and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job workersending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”;

(ii) in rule 127, in clause (iv), after the words “to furnish a performance report to the Council by the tenth”, the word “day” shall be inserted;

(iii) in rule 129, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority” shall be substituted;

(iv) in rule 133, after sub-rule (3), the following sub-rule may be inserted, namely:-

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter,it may, for reasons to be recorded in writing, refer the matter to the

Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”;

(v) for rule 134, the following rule shall be substituted, namely:-

“134. Decision to be taken by the majority.- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.”;

(vi) after rule 137, in the *Explanation*, in clause (c), after sub-clause (b), the following sub-clause shall be inserted, namely: -

“c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.”;

(vii), after rule 138D, the following *Explanation* shall be inserted, with effect from the 1st of April, 2018, namely:-

“Explanation. - For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.

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

C J Mecwan
Joint Secretary to Government.