

NOTIFICATION
FINANCE DEPARTMENT.

Sachivalaya, Gandhinagar.
Dated the 29th January, 2019.

Notification No. 6/2019-State Tax

Gujarat
Goods
and
Services
Tax Act,
2017

No. (GHN-10)GST-2019/S.23(4)TH:- In exercise of the powers conferred by sub-section (2) of section 23 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby makes the following amendments in the Government Notification, Finance Department No.(GHN-132)GST-2017/S.23(2)(3)-TH dated the 15th November, 2017, Notification No. 65/2017-State Tax, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

C J Mecwan
Joint Secretary to Government.