

GOVERNMENT OF GUJARAT
NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 17th May, 2021.

Notification No. 08/2021-State Tax

**Gujarat
Goods
and
Services
Tax Act,
2017**

No.(GHN-23) GST-2021/S.50 (1) (2)TH:- In exercise of the powers conferred by sub-section (1) of section 50 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) read with section 148 of the said Act, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in notification of the Government of Gujarat, Finance Department No. (GHN-30) GST-2017/S.50,54&56(1)-TH dated the 30th June, 2017 being Notification No. 13/2017-State Tax, namely:-

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)
4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021."

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

By order and in the name of Governor of Gujarat,

Dilip Thaker
Deputy Secretary to Government

No.GST-2017-999-GST Cell
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated 17.05.2021

Copy through email to:-

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Deputy Chief Minister, Sachivalaya, Gandhinagar
- Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar
(With request to publish Gujarati translation of this notification in Government gazette and send 25 copies to Finance Department and 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad.)
- Manager Government Central Press, Gandhinagar
(With request to publish this notification in Government gazette Extraordinary issue and send 25 copies to Finance Department, 25 copies to Chief Commissioner of State Tax, Gujarat State, Ahmedabad and 10 copies to Legislative & Parliamentary Affairs Department., Sachivalaya, Gandhinagar.)
- Branch Select File


(Vijay Sangadiya)
Section Officer,
Finance Department