

**GOVERNMENT OF GUJARAT
NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 9th June, 2021.**

Notification No. 23/2021-State Tax

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

No.(GHN-29) GST-2021/R.48 (4) (7) TH:- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Gujarat Goods and Services Tax Rules, 2017, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Gujarat, Finance Department No. (GHN-22)GST-2020/R.48(4)(2)-TH dated the 27th March, 2020, being Notification No. 13/2020-State Tax, namely:-

In the said notification, in the first paragraph, after the words "notifies registered person, other than", the words "a government department, a local authority," shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

By order and in the name of Governor of Gujarat,

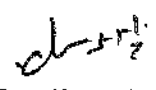
Dilip Thaker
Deputy Secretary to Government

No.GST-1019-1056-GST Cell
Government of Gujarat
Finance Department,
Sachivalaya, Gandhinagar
Dated 09.06.2021

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.)

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(S.N.Chavada)
Section Officer,
Finance Department