

**GOVERNMENT OF GUJARAT**

**FINANCE DEPARTMENT**

**NOTIFICATION**

**No. 10/2023-State Tax**

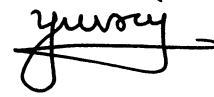
**Gandhinagar, Dated the 2<sup>nd</sup> June, 2023.**

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

**No.(GHN-38)GST-2023/R.48(4)(11)GSTCell:-** 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 27<sup>th</sup> March, 2020, being Notification No. 13/2020-State Tax, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of August, 2023, for the words "ten crore rupees", the words "five crore rupees" shall be substituted.

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



(Yuvrajsinh Jadeja)

Under Secretary to Government

Copy through email to:-

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Finance Minister, Sachivalaya, Gandhinagar
- Additional Secretary, O/o The Chief Secretary to Government, Sachivalaya, Gandhinagar
- Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar
- Principal Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar
- Director of Information, Gujarat State, Gandhinagar
- Manager Government Central Press, Gandhinagar  
(With request to publish in Government Gazette Extraordinary issue as e-Gazette as per I&MD GR dated 03.07.2021)
- IT Coordinator, Finance Department, Sachivalaya, Gandhinagar
- ✓ Branch Select File