

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 10/2017-State Tax(Rate)
Dated the 30th June, 2017.

Gujarat
Goods
and
Services
Tax Act,
2017.

No.(GHN-40)GST-2017/S.11(1) (6)-TH:-In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Gujarat Goods and Services tax Rules, 2017, from any supplier, who is not registered from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Gujarat Goods and Services Tax Act, 2017.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

C J Mecwan
Joint Secretary to Government.