

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 14/2017-State Tax (Rate)
Dated the 30th June, 2017.

Gujarat No.(GHN- 43)GST-2017/S.7(2) (1)-TH:- In exercise of the powers conferred by sub-section (2)
Goods of section 7 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the
and Government of Gujarat, on the recommendations of the Council hereby notifies that the
Services following activities or transactions undertaken by the Central Government or State Government
Tax Act, or any local authority in which they are engaged as public authority, shall be treated neither as a
2017. supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat
under article 243G of the Constitution.”

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.