

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 9/2017-State Tax(Rate)  
Dated the 30<sup>th</sup> June, 2017.

Gujarat  
Goods  
and  
Services  
Tax Act,  
2017.

No. (GHN-42) GST-2017/S.11(1)(5)-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) (hereinafter referred to as the said Act), 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 goods or services or both received by a deductor under section 51 of the said Act, 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 said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

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

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

C J Mecwan  
Joint Secretary to Government.