

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 23/2017-State Tax(Rate)  
Dated the 22<sup>nd</sup> August, 2017.

Gujarat  
Goods  
and  
Services  
Tax Act,  
2017.

No.(GHN- 74)GST-2017/S.9(5)(2)-TH:- In exercise of the powers conferred by sub-section (5) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department, Notification No. (GHN-35)GST-2017/S.9(5)(1)-TH Dated 30<sup>th</sup> June, 2017 , Notification No.17/2017- State Tax (Rate), namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Gujarat Goods and Services Tax Act.”.

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

C J Mecwan  
Joint Secretary to Government.