

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 37/2017-State Tax(Rate)
Dated the 13th October, 2017.

Gujarat
Goods
and
Services
Tax Act,
2017.

No. (GHN-106)GST-2017/S.9(1)(12):- In exercise of the powers conferred by sub-section (1) 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 notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

| Sl. No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods | Rate | Condition No. |
|----------------|---|-----------------------------|--|----------------------|
| (1) | (2) | (3) | (4) | (5) |
| 1. | 87 | Motor Vehicles | 65% of State tax applicable otherwise on such goods under the Government Notification, Finance Department, No.(GHN-31)GST-2017-S.9(1)(1)-TH dated 30 th June, 2017, No. 1/2017-State Tax (Rate). | 1 |
| 2. | 87 | Motor Vehicles | 65% of State tax applicable otherwise on such goods under the Government Notification, Finance Department, No.(GHN-31)GST-2017-S.9(1)(1)-TH dated 30 th June, 2017, No. 1/2017-State Tax (Rate). | 2 |

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -

- (i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

| Condition No. | Condition |
|----------------------|---|
| 1. | The Motor Vehicles was purchased by the lesser prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017 |
| 2. | <ul style="list-style-type: none">i. The supplier of Motor Vehicle is a registered person.ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles |

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

C J Mecwan
Joint Secretary to Government.