

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 3/2018-State Tax (Rate)  
Dated the 25<sup>th</sup> January, 2018

Goods  
and  
Services  
Tax Act,  
2017.

No. (GHN-15)GST-2018/S.9(3)(8)-TH:- In exercise of the powers conferred by sub-section (3) 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 further amendments in the Government Notification, Finance Department No. (GHN-34)GST-2017/S.9(3)(2)-TH, dated the 30<sup>th</sup> June, 2017, notification No.13/2017- State Tax (Rate), namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Gujarat Goods and Services Tax Act, 2017.”;

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

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

C J Mecwan  
Joint Secretary to Government.