



**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.21/CTD/2017

Date: 01/09/2017

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017, the Government of Sikkim hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Sikkim Goods and Services Tax (Seventh Amendment) Rules, 2017.

(2) They shall be deemed to come into force on the 1st day of July, 2017.

2. In the Sikkim Goods and Services Tax Rules, 2017,

(i) in rule 117, the words “of eligible duties and taxes” as defined in Explanation 2 to section 140 shall be omitted.

(ii) in rule 119, -

(a) in the heading after the words “stocks held by a”, the words “principal and job-worker or” shall be inserted;

(b) after the words “the provisions of”, the words and figures “section 141 or” shall be inserted;

(iii) for rule 122, the following rule shall be substituted, namely:-

“122. Constitution of the Authority.- The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.”;

(iv) for rule 123, the following rule shall be substituted, namely:-

“123. Constitution of the Standing Committee and Screening Committee.- The constitution of the Standing Committee and Screening Committee shall be in

accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.”;

(v) for rule 124, the following rule shall be substituted, namely:-

“124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.- The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.”;

(vi) for rule 125, the following rule shall be substituted, namely:-

“125. Secretary to the Authority.- The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.”

(vii) for rule 126, the following rule shall be substituted, namely:-

“126. Power to determine the methodology and procedure.- The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.”;

(viii) for rule 137, the following rule shall be substituted, namely:-

“137. Tenure of Authority. - The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017.”

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