

**NOTIFICATION**  
**FINANCE DEPARTMENT.**

Sachivalaya, Gandhinagar.  
Dated the 31<sup>st</sup> December, 2018.

**Notification No. 73/2018-State Tax**

Gujarat  
Goods  
and  
Services  
Tax Act,  
2017

No. (GHN-125)GST-2018/S.1(8)TH:- In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), hereafter in this notification referred to as the said Act, the Government of Gujarat, on the recommendations of the Council, hereby makes the following further amendment in the Government Notification, Finance Department No.(GHN-89)/GST-2018/S.1(4)TH dated the 14<sup>th</sup> September, 2018, Notification No. 50/2018-State Tax, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

Samir Joshi  
Under Secretary to Government.