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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

NO. 10/2023-State Tax

Sachivalaya, Gandhinagar, 2nd June, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-38)GST-2023/R.48(4)(11)GSTCell:- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Gujarat Goods and Services Tax Rules, 2017, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Gujarat, Finance Department No. (GHN-22)GST-2020/R.48(4)(2)-TH dated the 27th March, 2020, being Notification No. 13/2020-State Tax, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words “ten crore rupees”, the words “five crore rupees” shall be substituted.

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

YUVRAJSINH JADEJA,
Under Secretary to Government.

