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

Sachivalaya, Gandhinagar, 15th January, 2019

Notification No. 01/2019-State Tax

The Gujarat Goods and Services Tax Act, 2017

No.(GHN-05)GST-2019/S. 147(2) -TH:- In exercise of the powers conferred by section 147 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 amendment in the Government Notification, Finance Department No.(GHN-110)GST-2017/S.147(l)-TH dated the 18th October, 2017, Notification No. 48/2017-State Tax, namely:-

(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -

"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorized by him within 6 months of such supply.;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.";

(ii) In the Explanation against serial number 1 the words "on pre-import basis" shall be omitted.

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

C. J. MECWAN,
Joint Secretary to Government.