FINANCE DEPARTMENT
NOTIFICATION
Sachivalaya, Gandhinagar, 15th September, 2017
Notification No. 32/2017-State Tax


No. (GHN- 81)/GST-2017/S.23(2)-TH :- In exercise of the powers conferred by subsection (2) of section 23 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as mentioned in column (2) of the table appended hereto and the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of rupees twenty lakhs in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of rupees ten lakh in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Gujarat Goods and Services Tax Rules, 2017.
3. The above exemption shall be available to such persons who are making Inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R.(E), dated the 14th September, 2017.

**Explanation** - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftmen predominantly by hand even though some machinery may also be used in the process:-

<table>
<thead>
<tr>
<th>Sr No.</th>
<th>Products</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Leather articles (including bags, purses, saddlery, harness, garments)</td>
<td>4201, 4202, 4203</td>
</tr>
<tr>
<td>2</td>
<td>Carved wood products (including boxes, inlay work, cases, casks)</td>
<td>4415, 4416</td>
</tr>
<tr>
<td>3</td>
<td>Carved wood products (including table and kitchenware)</td>
<td>4419</td>
</tr>
<tr>
<td>4</td>
<td>Carved wood products</td>
<td>4420</td>
</tr>
<tr>
<td>5</td>
<td>Wood turning and lacquer ware</td>
<td>4421</td>
</tr>
<tr>
<td>6</td>
<td>Bamboo products [decorative and utility items]</td>
<td>46</td>
</tr>
<tr>
<td>7</td>
<td>Grass, leaf and reed and fibre products, mats, pouches, wallets</td>
<td>4601, 4602</td>
</tr>
<tr>
<td>8</td>
<td>Paper mache articles</td>
<td>4823</td>
</tr>
<tr>
<td>9</td>
<td>Textile (handloom products)</td>
<td>including 50, 58, 62, 63</td>
</tr>
<tr>
<td>10</td>
<td>Textiles hand printing</td>
<td>50, 52, 54</td>
</tr>
<tr>
<td>11</td>
<td>Zari thread</td>
<td>5605</td>
</tr>
<tr>
<td>12</td>
<td>Carpet, rugs and durries</td>
<td>57</td>
</tr>
<tr>
<td>13</td>
<td>Textiles hand embroidery</td>
<td>58</td>
</tr>
<tr>
<td>14</td>
<td>Theatre costumes</td>
<td>61, 62, 63</td>
</tr>
<tr>
<td>15</td>
<td>Coir products (including mats, mattresses)</td>
<td>5705, 9404</td>
</tr>
<tr>
<td>16</td>
<td>Leather footwear</td>
<td>6403, 6405</td>
</tr>
<tr>
<td>17</td>
<td>Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)</td>
<td>6802</td>
</tr>
<tr>
<td>18</td>
<td>Stones inlay work</td>
<td>68</td>
</tr>
<tr>
<td>19</td>
<td>Pottery and clay products, including terracotta</td>
<td>6901, 6909, 6911, 6912, 6913, 6914</td>
</tr>
<tr>
<td>20</td>
<td>Metal table and kitchen ware (copper, brass ware)</td>
<td>7418</td>
</tr>
<tr>
<td>21</td>
<td>Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74</td>
<td>8306</td>
</tr>
<tr>
<td>22</td>
<td>Metal bidriware</td>
<td>8306</td>
</tr>
<tr>
<td>23</td>
<td>Musical instruments</td>
<td>92</td>
</tr>
<tr>
<td>24</td>
<td>Horn and bone products</td>
<td>96</td>
</tr>
<tr>
<td>25</td>
<td>Conch shell crafts</td>
<td>96</td>
</tr>
<tr>
<td>26</td>
<td>Bamboo furniture, cane/Rattan furniture</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Dolls and toys</td>
<td>9503</td>
</tr>
<tr>
<td>28</td>
<td>Folk paintings, madhubani, patchitra, Rajasthani miniature</td>
<td>97</td>
</tr>
</tbody>
</table>

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

**C. J. MECWAN,**

Joint Secretary to Government.
FINANCE DEPARTMENT
NOTIFICATION
Sachivalaya, Gandhinagar, 15th September, 2017
Notification No. 33/2017-State Tax


No. (GHN- 82 )/GST-2017/S.1( 3 )-TH :- In exercise of the powers conferred by proviso to sub-section (3) of section 1 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body; -
   (i)  set up by an Act of Parliament or a State Legislature; or
   (ii)  established by any Government,
       with fifty-one percent or more participation by way of equity or control, to carry out any function;
(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government of Gujarat.

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

C. J. MECWAN,
Joint Secretary to Government.

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FINANCE DEPARTMENT
NOTIFICATION
Sachivalaya, Gandhinagar, 15th September, 2017
Notification No. 34/2017-State Tax


No. (GHN- 83 )/GSTR-2017( 9 )-TH :- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely:-

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

(2) Save as otherwise provided in these rules, they shall come into force from the 15th September, 2017.

2. In the Gujarat Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3 –

   (i) after sub-rule (3), the following sub-rule shall be inserted, namely:-
“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8th may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.”;

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted.

3. In the principal rules, after rule 120, the following rule shall be inserted, namely:—

“120A. Every registered person who has submitted a declaration electronically in FORM GST TRAN-1 within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in FORM GST TRAN-1 electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”.

4. In the principal rules, in rule 122, in clause (b), after the words “Commissioners of State tax or central tax”, the words “for at least one year” shall be inserted.

5. In the principal rules, in rule 124, -

(i) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government."

(ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time."

(iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.";

6. In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:-

"(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.".

7. In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely:-
“Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment.

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of Gujarat, Finance Department, Notification No. (GHN- 81 )/GST-2017/S.23(2)-TH dated the 15/9/2017, Notification No. 32/2017-State Tax dated 15.09.2017.”.

8. In the principal rules, with effect from the 1st day of July, 2017, in “FORM GST TRAN-1”,

(i) in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140(1)”, the words, figures, brackets and letter “, Section 140 (4) (a) and Section 140(9)” shall be inserted;

(ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted;

(iii) after the words “Designation/Status”, the following shall be inserted, namely:-

“Instructions:
1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).

2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file Trans 3 besides availing credit in table 7A under the heading “inputs.”.

9. In the principal rules, with effect from the 1st day of July, 2017, in “FORM GSTR-4”, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;

10. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “FORM GST EWB-01”, after Note 4, the following Note shall be inserted, namely:-

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

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

C. J. MECWAN,
Joint Secretary to Government.

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GOVERNMENT CENTRAL PRESS, GANDHINAGAR.