NOTIFICATION FINANCE DEPARTMENT.

Sachivalaya, Gandhinagar. Notification No. 6/2017-State Tax(Rate) Dated the 30th June, 2017.

Gujarat Goods and Services Tax Act, 2017. No. (GHN-46)GST-2017/S.55(1):- In exercise of the powers conferred by section 55 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 Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable State tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

C J Mecwan Joint Secretary to Government.