

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 13/2017-State Tax
Dated the 30th June, 2017.

Gujarat
Goods and
Services
Tax
Act, 2017

No.(GHN-30)GST-2017/S.50,54 &56 (1)-TH:- In exercise of the powers conferred by sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Gujarat Goods and Services Tax Act, 2017 (Guj 25 of 2017), the Government of Gujarat, on the recommendations of the Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table.

Table

Serial Number	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	sub-section (1) of section 50	18
2.	sub-section (3) of section 50	24
3.	sub-section (12) of section 54	6
4.	section 56	6
5.	proviso to section 56	9

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

By order and in the name of Governor of Gujarat,

C J Mecwan
Joint Secretary to Government.