

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 4/2017-State Tax (Rate)  
Dated the 30<sup>th</sup> June, 2017.

Gujarat  
Goods and  
Services  
Tax Act,  
2017.

No.(GHN-33)GST-2017/S.9(3)(1)-TH:-In exercise of the powers conferred by sub-section (3) of section 9 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 supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

**TABLE**

| <b>Sr. No.</b> | <b>Tariff item, sub-heading, heading or Chapter</b> | <b>Description of supply of Goods</b> | <b>Supplier of goods</b>   | <b>Recipient of supply</b> |
|----------------|---|---------------------------------------|--|----------------------------|
| <b>(1)</b>     | <b>(2)</b>  | <b>(3)</b>                            | <b>(4)</b>   | <b>(5)</b>                 |
| 1.             | 0801  | Cashew nuts, not shelled or peeled    | Agriculturist  | Any registered person      |
| 2.             | 1404 90 10  | Bidi wrapper leaves (tendu)           | Agriculturist  | Any registered person      |
| 3.             | 2401  | Tobacco leaves                        | Agriculturist  | Any registered person      |
| 4.             | 5004 to 5006  | Silk yarn                             | Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn | Any registered person      |

*Explanation. –*

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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

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

C J Mecwan  
Joint Secretary to Government.