

NOTIFICATION  
FINANCE DEPARTMENT.  
Sachivalaya, Gandhinagar.  
Notification No. 17/2017-State Tax (Rate)  
Dated the 30<sup>th</sup> June, 2017

Gujarat  
Goods  
and  
Services  
Tax Act,  
2017.

No.(GHN-35)GST-2017/S.9(5)(1)-TH:- In exercise of the powers conferred by sub-section (5) 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 notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motorcycle;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Gujarat Goods and Services Tax Act.

*Explanation.*- For the purposes of this notification,-

- (a)“radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b)“maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

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.