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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 8th October, 2026

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-59)/GST-2026/S.112(1)(2)GST Cell:- In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) and in supersession of the notification of the Government of Gujarat, Finance Department No. (GHN-23)/GST-2026/S.112(1)(1)GST Cell dated the 30th March, 2026, except as respects things done or omitted to be done before such supersession, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against, —

- (i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated;
- (ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

This notification shall be deemed to have come into force with effect from the 30th day of June, 2026.

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

KETAN H. SUTHAR,

Joint Secretary to Government.

