

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Wednesday 31st December, 2025

No. 494

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 07/2025-Rate/GST/SIKKIM

Date: 16th January, 2025

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 13/2017-State Tax (Rate), of the Government of Sikkim, Finance Department, dated the 28th June, 2017, namely:-

In the said notification, in the Table,-

- (A) against serial number 4, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted.
- (B) against serial number 5AB, in column (4), after the words "Any registered person", the words "other than a person who has opted to pay tax under composition levy" shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**