



GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK

No. 24/2019 – State Tax (Rate)

Date: 30<sup>th</sup> September, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (4) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department, No. 07/2019- State Tax (Rate), dated the 29<sup>th</sup> March, 2019, namely:-

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely: -

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2019.

Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department