

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar,
Dated the 3rd November, 2021.



The Gujarat Value Added Tax Act, 2003. No.(GHN-85(1))VAT-2021/S.5(2)(58)TH:- WHEREAS the Government of Gujarat considers it necessary to do so in the public interest;
NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat hereby amends the Government notification, Finance Department No.(GHN-35)VAT-2006-S.5(2)(1)-TH, dated the 31st March, 2006, as follows, namely:-

In the Schedule appended to the said notification,-

- (i) for the entry at serial No. 68, the following entry shall be substituted, namely:-

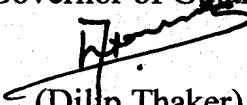
Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and condition, if any
1	2	3	4
“68	Sales of motor spirit (commonly known as Petrol) as mentioned in entry 2 of Schedule III of the Act.	To the extent to which the amount of tax exceeds thirteen point seven paise in the rupee.	----“;

- (ii) for the entry at serial No.116, the following entry shall be substituted, namely; -

Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and condition, if any
1	2	3	4
“116	Sales of High speed Diesel as mentioned in entry 1 of Schedule III of the Act	To the extent to which the amount of tax exceeds fourteen point nine paise in the rupee.	----“.

The provisions of this notification shall take effect from the midnight of 3rd November/4th November, 2021.

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



(Dillip Thaker)

Deputy Secretary to Government

No.VAT-2021/S.5(2)(58)TH
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 3rd November, 2021

Copy for information and necessary action through email to:

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Minister for Finance, Sachivalaya, Gandhinagar
- Principal Secretary, Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar
(With request to publish Gujarati translation of this notification in Government gazette)
- Manager Government Central Press, Gandhinagar
(With request to publish this notification in Government gazette Extraordinary issue as e Gazette as per I&MD GR dated 03.07.2021)
- System Manager, Finance Department, Sachivalaya, Gandhinagar
(With request to upload on Finance Department's website)
- Branch Select File


(Vijay Sangadiya)
Section Officer
Finance Department

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