

**NOTIFICATION**  
**FINANCE DEPARTMENT**  
Sachivalaya, Gandhinagar  
Dated the 4<sup>th</sup> January, 2022.

Gujarat  
Value  
Added  
Tax Act,  
2003.

No. (GHN-8)VAT-2022/S.5(2)(61)TH :- WHEREAS the Government of Gujarat considers it necessary so to do 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 31<sup>st</sup> March, 2006, as follows, namely:-

In the Schedule appended to the said notification, for the entry at serial No. 119, 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
"119	Sales of Aviation Turbine Fuel (Duty Paid) covered under Sr. No. 4 of Schedule III, other than those covered under entry No. 55, 57, 73, 106, 117 and 118.	To the extent to which the amount of tax exceeds five paise in the rupee.	...."

The provision of this notification shall take effect from the midnight of 4<sup>th</sup>/5<sup>th</sup> January, 2022.

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

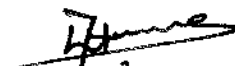
  
(Dilip Thaker)

Deputy Secretary to Government

No. GST-1017-UOR.20-GST Cell  
**FINANCE DEPARTMENT**  
Sachivalaya, Gandhinagar  
Dated the 4<sup>th</sup> January, 2022

Copy 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

  
(Dilip Thaker)  
Deputy Secretary (Tax),  
Finance Department