

**GOVERNMENT OF GUJARAT**  
**FINANCE DEPARTMENT**  
Sachivalaya, Gandhinagar  
Dated the 02<sup>nd</sup> November, 2022.




**The  
Gujarat  
Value  
Added  
Tax Act,  
2003.**

**Order No.GHN-76-VAT-10-2022-443-S.41(1)(22)-GST Cell :-** In exercise of the powers conferred by sub-section (1) of section 41 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2003) (hereinafter referred to as "the Act"), the Government of Gujarat hereby remits the amount of tax at the rate of 10% (Ten percent) out of total tax payable by the registered dealer (hereinafter referred to as "the seller") on the turnover of specified sales of the Compressed Natural Gas commonly known as CNG (Natural Gas mentioned in entry 6 of Schedule III of the Act) (hereinafter referred to as "the said goods"), within the State, sold to the specified dealer, subject to the following conditions, namely:-

- (i) The seller shall charge and collect a tax at the rate of 5% (Five percent) on his sales of the said goods to the specified dealer.
  - (ii) The seller shall furnish to the Assessing Authority, the details certifying that the said goods have been sold to the specified dealer who has subsequently sold the same exclusively to the retail consumers within the State, as a fuel in vehicles, within a period of thirty days immediately after the end of month during which such sales were made by the seller.
2. For the purpose of this order,-
- (a) "specified dealer" shall mean the dealer registered under the Act who is granted license to dispense CNG in a CNG Dispensing Station as automotive fuel under the Explosives Act, 1884 (4 of 1884) and who sells the said goods exclusively to the retail consumers within the State, as a fuel in vehicles.
  - (b) "turnover of specified sales" shall mean the turnover of the said goods sold to the specified dealers.
3. The provisions of this order shall take effect from the midnight of 2<sup>nd</sup>/3<sup>rd</sup> November, 2022.

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

  
02.11.2022  
( Dilip Thaker )

Deputy Secretary to Government (Tax).

**Copy for information /and n.a. through email to:**

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- PS to Hon. Minister for Finance, Sachivalaya, Gandhinagar
- Additional Secretary, O/o The Chief Secretary, Sachivalaya, Gandhinagar
- Principal Secretary, Finance Department, Sachivalaya, Gandhinagar
- Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad  
(With request to inform all concerned and ensure proper implementation of this order)
- IT Coordinator, Finance Dept., Sachivalaya, Gandhinagar (For placing on website)
- Branch Select File