

Gujarat Sales Tax (Third Amendment) Rules, 1981

[01 December 1981]

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WHEREAS the Government of Gujarat issatisfied that circumstances exist which render it necessary to take immediate action to amend the Gujarat Sales Tax Rules, 1970, and to dispense with the previous publication thereof; NOW, THEREFORE, in exercise of the powers conferred by section 86 of the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Sales Tax Rules, 1970, namely :-

1. These Rules May Be Called The Gujarat Sales Tax (Third Amendment) Rules, 1981 :-

2. Xxx :-

In the Gujarat Sales Tax Rules, 1970 (hereinafter referred to as "the said rules"), in rule 42B, in condition (6), for the words and figures "within 120 days", the words and figures "within 180 days" shall be substituted.

3. In The Said Rules, In Rule 42C, In Condition (6), For The Words And Figures "Within 120 Days", The Words And Figurs "Within 180 Days" Shall Be Substituted :-

4. Xxx :-

In the said rules, in rule 42D, in conditions (6), for the words and figures "within 120 days" occurring at two places, the words and

figures "within 180 days" shall be substituted.