

Gujarat Value Added Tax (5Th Amendment) Rules, 2008**[01 July 2008]**

CONTENTS

1. These Rules May Be Called The Gujarat Value Added Tax (5Th Amendment) Rules, 2008
2. In The Gujarat Value Added Tax Rules, 2006, In Rule 37

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Whereas the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to subsection (4) of section 98 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005); Now, therefore, in exercise of the powers conferred by section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Value Added tax Rules, 2006, namely:-

1. These Rules May Be Called The Gujarat Value Added Tax (5Th Amendment) Rules, 2008 :-**2. In The Gujarat Value Added Tax Rules, 2006, In Rule 37 :-**

(1) In sub-rule (5), for the words "seventy five per cent.", the words "ninety per cent.", shall be substituted; (2) the proviso to sub-rule (5) shall be deleted. By order and in the name of the Governor of Gujarat. M.A. Bhatt, Additional Secretary to Government.