

## **Gujarat Value Added Tax (Amendment) Act, 2007**

**[30 March 2007]**

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## **Gujarat Value Added Tax (Amendment) Act, 2007**

**[30 March 2007]**

An Act further to amend the Gujarat Value Added Tax Act, 2003. It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

### **1. Short Title And Commencement :-**

( 1 ) This Act may be called the Gujarat Value Added Tax (Amendment) Act, 2007. (2) This section shall come into force at once and the remaining provisions shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. "Statement of objects and reasons The Government of India has introduced the Taxation Laws (Amendment) Bill, 2007 in the current session of Parliament by which the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is proposed to be amended with a view to drop tobacco from the First Schedule of the said Act so as to enable the States to levy value added tax on tobacco. The existing entry 51C in Schedule I of the Gujarat Value Added Tax Act, 2003 exempts from tax all types of tobacco on which additional excise duty is levied in lieu of sales tax. The existing entry 76A of the Schedule II of the Gujarat Act, 2003 prescribes the rate of tax at four per cent on the tobacco of all types to which entry 51C of Schedule I does not apply. In view of the proposed amendment by the Taxation Laws (Amendment) Bill, 2007, it is considered necessary to delete the 51C of Schedule I and entry 76A of Schedule II of Gujarat Value Added Tax Act, 2003. This will enable the State Government to levy the tax on Tobacco of all types under entry 87 of Schedule II of the Gujarat Value Added Tax Act, 2003. This Bill seeks to

achieve the aforesaid object."

**2. Amendment Of Schedule I To Guj. 1 Of 2005 :-**

In the Gujarat Value Added Tax Act, 2003 (hereinafter referred to as "the principal Act"), in Schedule I, the entry at serial No.51C shall be deleted.

**3. Amendment Of Schedule Ii To Guj. 1 Of 2005 :-**

In the principal Act, in Schedule II, the entry at serial No.76A shall be deleted.