

**Gujarat Value Added Tax (Amendment) Act, 2010****4 of 2010****[31 March 2010]**

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**Gujarat Value Added Tax (Amendment) Act, 2010****4 of 2010****[31 March 2010]**

AN ACT Further to amend the Gujarat ValueAdded Tax Act, 2003  
It is hereby enacted in the Sixtieth 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, 2010. (2) It shall come into force on the 1st April, 2010.

**2. Amendment Of Section 7 Of Guj. 1 Of 2005 :-**

In the Gujarat Value Added Tax Act, 2003 ( Guj. 1 of 2005) (hereinafter referred to "the Principal Act"), in Section 7, in sub-section (1A), in clause (i) for the figures, letter and word "51A and 87", the figures, letter and word "51A, 76A and 87" shall be substituted.

**3. Amendment Of Section 9 Of Guj. 1 Of 2005 :-**

In the principal Act, in Section 9, in sub-section (6), in clause (i) for the figures, letter and word "51A and 87", the figures, letter and word "51A, 76A and 87" shall be substituted.

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

In the principal Act, in schedule II, after the entry at serial No. 76 the following entry shall be inserted, namely:-

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1	2	3
76A	Tobacco of all types and tobacco products such as bidi, cigarette, gutkha, pan masala, snuff containing tobacco.	Seventeen and a half paise in the rupee.