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Gujarat Value Added Tax (Amendment) Rules, 2008

[21 January 2008]

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WHEREAS the Government of Gujarat issatisfied 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 sub-section (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 (Amendment) Rules, 2008 :-

2. Xxx :-

In the Gujarat Value Added Tax Rules, 2006, in rule 44, in sub-rule(2), in the proviso, for the figures, letters and word "31st December, 2007", the figures, letters and word "31st March, 2008" shall be substituted