

Gujarat Value Added Tax (Third Amendment) Rules, 2007

[06 June 2007]

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Gujarat Value Added Tax (Third Amendment) Rules, 2007

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Notification No: (GHN-23) VAR-2007/(11) THWHEREAS 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 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 (Third Amendment) Rules, 2007 :-

2. In The Gujarat Value Added Tax Rules, 2006, In Rule 18B, In Sub-Rule (1), To Clause (A), The Following Proviso Shall Be Deemed To Have Been Added With Effect From The 1St April, 2006, Namely :-

Provided that where an eligible unit as defined in the entry 69 or 103 of the notification issued under sub-section (2) of section 49 of the Gujarat Sales Tax Act, 1969 is the textile unit and engaged in the manufacture of goods specified in Schedule I or the goods exempted from the whole of the tax by a notification issued under subsection (2) of section 5, such eligible textile unit shall be granted refund of the tax paid to the registered dealer on

purchases of taxable goods including the tax paid on the packing materials used in the packing of the goods so manufactured." By order and in the name of the Governor of Gujarat Sd/- M A BHATT
Additional Secretary to the Government