
Gujarat Value Added Tax (Third Amendment) Rules, 2009**[13 November 2009]****CONTENTS**

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2. In The Gujarat Value Added Tax Rules, 2006, In Rule 4

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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 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, 2009 :-**2. In The Gujarat Value Added Tax Rules, 2006, In Rule 4 :-**

(1) in sub-rule (1), for clause (f), the following clause shall be substituted, namely:- "has served or has been serving in the Commercial Tax Department in a post not lower than that of a Joint Commissioner, Provided that he has served in a post of Deputy Commissioner or a higher post for not less than five years or", By order in the name of the Governor of Gujarat, Sd/- M.A. Bhatt, Additional Secretary to Government.