

Gujarat Value Added Tax Rules, 2006

CONTENTS

CHAPTER 1 :- PRELIMINARY

CHAPTER 2 :- COMMERCIAL TAX AUTHORITIES AND TRIBUNAL

CHAPTER 3 :- REGISTRATION

CHAPTER 4 :- CALCULATION OF TAX AND TAX CREDIT

CHAPTER 5 :- RETURNS AND PAYMENT OF TAX

CHAPTER 6 :- ASSESSMENT OF TAX AND RELATED PROCEDURE

CHAPTER 7 :- INVOICES AND MAINTENANCE OF ACCOUNTS

CHAPTER 8 :- ADMINISTRATION OF CHECK-POST, ETC.

CHAPTER 9 :- APPEAL AND REVISION

CHAPTER 10 :- TAX PRACTITIONERS AND AGENTS

CHAPTER 11 :- SERVICE OF NOTICE

CHAPTER 12 :- COPIES OF DOCUMENTS, STATEMENTS AND ORDERS

CHAPTER 13 :- OFFENCE AND COMPOSITION

CHAPTER 14 :- TAX DEDUCTED AT SOURCE

CHAPTER 15 :- OFFENCE AND PENALTY

CHAPTER 16 :- MISCELLANEOUS

Gujarat Value Added Tax Rules, 2006

No.(GHN-11) VAR-2006 (1)/Th - WHEREAS the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make the 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): Gujarat Value Added Tax Act, 2003 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, namely:-

CHAPTER 1
PRELIMINARY

CHAPTER 2
COMMERCIAL TAX AUTHORITIES AND TRIBUNAL

CHAPTER 3
REGISTRATION

CHAPTER 4
CALCULATION OF TAX AND TAX CREDIT

CHAPTER 5
RETURNS AND PAYMENT OF TAX

CHAPTER 6
ASSESSMENT OF TAX AND RELATED PROCEDURE

CHAPTER 7
INVOICES AND MAINTENANCE OF ACCOUNTS

CHAPTER 8
ADMINISTRATION OF CHECK-POST, ETC.

CHAPTER 9
APPEAL AND REVISION

CHAPTER 10
TAX PRACTITIONERS AND AGENTS

CHAPTER 11
SERVICE OF NOTICE

CHAPTER 12
COPIES OF DOCUMENTS, STATEMENTS AND ORDERS

CHAPTER 13
OFFENCE AND COMPOSITION

CHAPTER 14
TAX DEDUCTED AT SOURCE

CHAPTER 15
OFFENCE AND PENALTY

CHAPTER 16
MISCELLANEOUS