

**NOTIFICATION**  
**FINANCE DEPARTMENT**  
Sachivalaya, Gandhinagar.  
Dated the 15<sup>th</sup> February, 2010.

GUJARAT  
VALUE  
ADDED  
TAX ACT,  
2003.

No. (GHN-05)VAT-2010-S.5 (2) (29)-TH: - WHEREAS, the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-35)VAT-2006-(S.5) (2) (1)-TH, dated the 31st March, 2006 as follows, namely:-

In the Schedule appended to the said notification,-

(1) in the entry at serial No. 35, in column 2, after the words "works contract", the words "but excluding the machinery in form of a motor vehicle or attached or mounted to a motor vehicle" shall be added.

(2) for the entry at serial No. 60, the following entry shall be substituted, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
"60	(1) Metro rail Coaches (2)Parts of Metro rail coaches when sold to any Metro rail company	Whole of tax	for the sales made till 31 <sup>st</sup> March, 2011.

(3) after the entry at serial No.71, the following new entry shall be added, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
"72	Transmission apparatus for radio broadcasting and TV broadcasting when sold to the Government or public sector undertaking/ autonomous corporation/ body owned by the Government	To the extent to which the amount of tax exceeds five paise including additional tax at the rate of one paise in the rupee.	.....".

By order and in the name of the Governor of Gujarat,

Meena Bhatt,  
Additional Secretary to Government.