

NOTIFICATION
Finance Department
Sachivalaya, Gandhinagar.
Dated the 11th February, 2010.

**GUJARAT
VALUE
ADDED
TAX ACT,
2003.**

No. (GHN-02) VAR-2010(25) / Th - 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 (Amendment) Rules, 2010.
2. In the Gujarat Value Added Tax Rules, 2006, in rule 15, in sub-rule (6), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that the refund may be granted for the amount of tax credit for the purchase of capital goods made during the period from 1st April, 2006 to 31st March, 2008 which remains unadjusted in case of the unit carrying on its business in the processing area or in the demarcated area of Special Economic Zone and approved as such by the Approval Committee as defined in the Gujarat Special Economic Zone Act, 2004 (Guj. 11 of 2004).”.

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

Meena Bhatt
Additional Secretary to Government.