

Extra No. 10

વાર્ષિક લવાજમનો દર રૂ. ૪૦૦૦/-



सत्यमेव जयते

# Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 3<sup>rd</sup> April, 2018 is hereby published for general information.

K. M. LALA,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

## GUJARAT ACT NO. 10 OF 2018.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 6<sup>th</sup> April, 2018).

## AN ACT

*Further to amend the Gujarat Value Added Tax Act, 2003.*

It is hereby enacted in the Sixty-ninth Year of the Republic of India as follows

1. (1) This Act may be called the Gujarat Value Added Tax (Amendment) Act, 2018.

Short title  
and  
commencement.

(2) It shall come into force at once.

Insertion of  
new section  
84A in Guj. 1  
of 2005.

2. In the Gujarat Value Added Tax Act, 2003, after section 84, the following section shall be deemed to have been inserted with effect from the 1<sup>st</sup> day of April, 2006, namely:-

Guj.1  
of 2005.

Exclusion of period in some cases. "84A.(1) Notwithstanding anything contained in this Act, an issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the

High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period referred to in section 34 or section 35.

(2) Notwithstanding anything contained in this Act, if any decision or order under section 73 or section 75 involves an issue on which the Revision Authority or Appellate Authority or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the High Court or the Supreme Court against such decision of the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period of limitation referred to in section 73 or section 75."