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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 29<sup>th</sup> September, 2020 is hereby published for general information.

**K. M. LALA,**  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### **GUJARAT ACT NO. 6 OF 2020.**

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 30<sup>th</sup> September, 2020).

### **AN ACT**

*further to amend the Gujarat Goods and Services Tax Act, 2017.*

It is hereby enacted in the Seventy-first Year of the Republic of India as follows:—

**Short title and  
commencement.**

**1. (1)** This Act may be called the Gujarat Goods and Services Tax (Amendment) Act, 2020.

(2) This section, section 12 and section 16 shall be deemed to have come into force on the 31<sup>st</sup> March, 2020; remaining provisions, except sections 2, 11, 13 and 14 shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint; and the different dates may be appointed for different provisions of this Act.

- Amendment of section 2 of Guj. 25 of 2017.** **2.** In the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as the “principal Act”), in section 2, in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted and shall be deemed to have been substituted from the 30th June, 2020, namely:—
- “(c) Dadra and Nagar Haveli and Daman and Diu;
- (d) Ladakh;”.
- Amendment of section 10 of Guj. 25 of 2017.** **3.** In the principal Act, in section 10, in sub-section (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.
- Amendment of section 16 of Guj. 25 of 2017.** **4.** In the principal Act, in section 16, in sub-section (4), the words “invoice relating to such” shall be deleted.
- Amendment of section 29 of Guj. 25 of 2017.** **5.** In the principal Act, in section 29, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—
- “(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25.”.
- Amendment of section 30 of Guj. 25 of 2017.** **6.** In the principal Act, in section 30, in sub-section (1), for the existing proviso, the following proviso shall be substituted, namely:—
- “Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—
- (a) by the Deputy Commissioner, for a period not exceeding thirty days;
- (b) by the Joint Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.
- Amendment of section 31 of Guj. 25 of 2017.** **7.** In the principal Act, in section 31, in sub-section (2), for the existing proviso, the following proviso shall be substituted, namely:—
- “Provided that the Government may, on the recommendations of the Council, by notification,—

- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;
- (b) subject to the condition mentioned therein, specify the categories of services in respect of which—
- (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
- (ii) tax invoice may not be issued.”.
- 8.** In the principal Act, in section 51,—
- (a) for sub-section (3), the following sub-section shall be substituted, namely:—
- “(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;
- (b) sub-section (4) shall be deleted.
- 9.** In the principal Act, in section 122, after sub-section (1), the following sub-section shall be inserted, namely:—
- “(1A) Any person who retains the benefit of a transaction covered under clause (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.
- 10.** In the principal Act, in section 132, in sub-section (1),—
- (i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;
- (ii) for clause (c), the following clause shall be substituted, namely:—
- “(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;
- (iii) in clause (e), for the words “evades tax, fraudulently avails input tax credit” the words “evades tax” shall be substituted.

**Amendment  
of section 51  
of Guj. 25 of  
2017.**

**Amendment  
of section  
122 of Guj.  
25 of 2017.**

**Amendment  
of section  
132 of Guj.  
25 of 2017.**

Amendment  
of section  
140 of Guj.  
25 of 2017.

11. In the principal Act, in section 140, with effect from the 1<sup>st</sup> day of July, 2017,-
- (a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
  - (b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
  - (c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
  - (d) in sub-section (5), for the words “existing law”, the words “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;
  - (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted.

Insertion of  
new section  
168A in  
Guj.25 of  
2017.

12. In the principal Act, after section 168, the following section shall be inserted, namely:-

**Power of  
Government to  
extend time  
limit in special  
circumstances.**

“**168A.** (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

**Explanation.-** For the purposes of this section, the expression “*force majeure*” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.

- 13.** In the principal Act, in section 172, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted and shall be deemed to have been substituted with effect from the 30th day of June, 2020.
- 14.** In the principal Act, in Schedule II, in para 4, in clauses (a) and (b), the words “whether or not for a consideration,” shall be deleted and shall be deemed to have been deleted with effect from the 1st day of July, 2017.
- 15.** (1) Notwithstanding anything contained, in the Government Notification, Finance Department No. (GHN-31) GST -2017/S.9 (1) (1) –TH, dated the 30<sup>th</sup> June, 2017, Notification No. 1/2017-State Tax (Rate) issued by the Gujarat Government, on the recommendations of the Council, in exercise of the powers conferred under sub-section (1) of section 9 of the Gujarat Goods and Services Tax Act, 2017,—
- Guj. 25 of 2017.**
- (i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
- (ii) State tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).
- (2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.
- 16.** (1) The Gujarat Goods and Services Tax (Amendment) Ordinance, 2020, is hereby repealed.
- Guj. Ord. 2 of 2020.**
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by the said Ordinance.

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