

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 16th July, 2018.

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

No. (GHN-62) VAT-2018/S.40(1)(11)-TH:- WHEREAS exercising the powers conferred by sub-section (1) of section 40 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), to give effect to the tax incentives as declared vide the Government Resolution, Industries and Mines Department No. TEX/102012/65117/T, dated the 25th June, 2013, the Government of Gujarat authorized the Commissioner vide Government Notification, Finance Department No.(GHN-24)VAT-2013/S.40(1)(8)-TH, dated the 11th October,2013 (hereinafter referred to as “said notification”) to grant refund to the eligible unit, of the amount of tax separately charged by a registered dealer from whom he has purchased the taxable goods, subject to the conditions mentioned in the said notification;

WHEREAS Industries and Mines Department’s GR No.TEX-102012-65117-T dated the 25th June, 2013 regarding the Gujarat Textile Policy-2012 (Revised) has been amended vide Government Resolution, Industries and Mines Department No. TEX/102012/65117/T, dated the 12th July, 2018;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 40 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-24)VAT-2013/S.40(1)(8)-TH, dated the 11th October,2013, as follows, namely:-

In the said notification, in clause 19, the words “other than an eligible unit availing tax incentives under any scheme granted by the State Government” shall be deleted.

This notification shall be deemed to have come into force with effect from the 11th October,2013.

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

C J Mecwan
Joint Secretary to Government.