

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 27th January, 2016.

GUJARAT
VALUE
ADDED
TAX ACT,
2003.

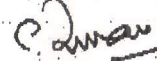
No. (GHN-10)VAT-2015-S.11 (6) (5)-TH: - WHEREAS, the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (6) of section 11 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-14)VAT-2010-S.11(6)(2)-TH, dated the 29th June, 2010, as follows, namely:-

In the Schedule appended to the said notification, after the entry at serial No.2, the following entry shall be added, namely:-

Entry No.	Description of goods	Non-entitlement of tax credit whether whole or partial.	Restriction and conditions if any.
1	2	3	4
"3"	Cigarette made from tobacco	Whole of tax	The input tax credit shall be reduced when the goods are sold / resold in the course of inter-state trade and commerce."

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



C J Mecwan
Joint Secretary to Government.