

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 4th October, 2018.

The
Gujarat
Value
Added
Tax Act,
2003

No. (GHN-95)VAT-2018/S.5(2)(57)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 clause (a) of sub-section (2) of section 5 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-35)VAT-2006-S.5(2)(1)-TH, dated the 31st March, 2006, as follows namely:-

In the Schedule appended to the said notification ,-

- (i) for the entry at serial No.68, the following entry shall be substituted, namely:-

| Entry No. | Class of Sales or Purchases | Exemption whether whole or part of tax | Restriction and condition if any |
|-----------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| “68 | Sales of motor spirit (commonly known as petrol) as mentioned in entry 2 of Schedule III of the Act. | To the extent to which the amount of tax exceeds seventeen paise in the rupee. | ----“; |

- (ii) for the entry at serial No.116, the following entry shall be substituted, namely; -

| Entry No. | Class of Sales or Purchases | Exemption whether whole or part of tax | Restriction and condition if any |
|-----------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| “116 | Sales of High speed Diesel as mentioned in entry 1 of Schedule III of the Act | To the extent to which the amount of tax exceeds seventeen paise in the rupee. | ----“. |

The provisions of this notification shall take effect from the midnight of 4th October/ 5th October,2018

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

K H Pathak

Joint Secretary to Government