NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 1st April, 2016.

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN- 16)VAT-2016-S.5 (2) (48)-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.92, the following entry shall be substituted, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
”92	Sanitary napkins and adult diapers	Whole of tax	….”.

(ii) after the entry at serial No.92, the following entry shall be inserted, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
”92A	Baby diapers	To the extent to which the amount of tax exceeds five paise including the additional tax at the rate of one paisa in the rupee.”	…..

(iii) after the entry at serial No.106, the following entries shall be added, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
“107	Bamboo, whether whole or split and articles made of	Whole of tax	….

	bamboo (except furniture)		
108	Pedal rickshaws and cycle rickshaws	Whole of tax	….
109	Mosquito net	Whole of tax	….
110	Frozen semen	Whole of tax	….
111	Ceramic products	To the extent to which the amount of tax exceeds five paise including the additional tax at the rate of one paisa in the rupee.”	….

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

C. J. Mecwan
Joint Secretary to Government.