


NOTIFICATION
Finance Department
Sachivalaya, Gandhinagar.
Dated the 5th September, 2017

GUJARAT VALUE ADDED TAX ACT, 2003. No. (GHN- 77) VAR-2017(46)/Th - WHEREAS the Government of Gujarat is satisfied that circumstances exist which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005);

NOW, THEREFORE, in exercise of the powers conferred by section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Value Added Tax Rules, 2006, namely:-

1. These rules may be called the Gujarat Value Added Tax (6th Amendment) Rules, 2017.
2. In the Gujarat Value Added Tax Rules, 2006, in rule 4, in sub-rule (2), in the proviso, for the words "two years", the word "three years" shall be substituted.

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



C J MECWAN
Joint Secretary to Government.