NOTIFICATION

Finance Department

Sachivalaya, Gandhinagar.

Dated the 1st August, 2009.

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-22) VAR-2009(22) / 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 (Second Amendment) Rules, 2009.

2. In the Gujarat Value Added Tax Rules, 2006, (hereinafter referred to as "the said rules"), in rule 19, after sub-rule (8), the following sub-rule shall be inserted, namely:-

"(9) If a dealer fails to furnish any return in accordance with the provisions of section 29 by the prescribed date, he shall be liable to pay a penalty for the period of the continuance of the default as under,-

(a) rupees one hundred for first seven days of delay from the prescribed date,

(b) rupees one hundred and rupees one hundred per day of delay thereafter up to thirty days from the prescribed date,

(c) rupees three thousand per month or part thereof of delay after first thirty days from the prescribed date subject to a maximum of rupees ten thousands.

Provided that such penalty shall not exceed rupees one thousand per return in case of a registered dealer to whom permission to pay lump sum tax has been granted under section 14.

Provided further that such penalty shall not exceed rupees two thousand per return in case of a registered dealer required to furnish quarterly return,-

(i) in accordance with the provisions of sub-rule (3A) provided his total amount of tax payable for all places of business has not exceeded rupees sixty thousand in the previous year or in the current year, or

(ii) in accordance with the provisions of sub-rule (3B).”.

3. In the said rules, in rule 20, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that the registered dealer required to submit the audit report in accordance with the provisions of sub-rule (2) of rule 44 shall furnish the annual return within nine months from the end of the year to which the annual return relates.”.

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

Sd/-
M A Bhatt
Additional Secretary to Government.