NOTIFICATION

Finance Department

Sachivalaya, Gandhinagar.

Dated the 24th September, 2010.

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-39) VAR-2010(287) / TH – WHEREAS certain draft rules were published as required by sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003 (1of 2005) at pages 244-1 to 244-2, in the Gujarat Government Gazette, Extra Ordinary, Part IV B, dated the 23rd July, 2010 under the Government Notification, Finance Department No. (GHN-24) VAR-2010(26)-TH dated the 23rd July, 2010 inviting objection or suggestions from all persons likely to be affected hereby within a period of fifteen days from the date of publication of the said notification in the *Official Gazette.*

AND WHEREAS the objections or suggestions received on the said draft rules, have been considered by the Government.

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, 2010.

2. In the Gujarat Value Added Tax Rules, 2006, (hereinafter referred to as "the said rules"), in rule 19, in sub-rule (2), in clause (b),-

(1) in sub-clause (i),-

(i) for the words "rupees one crore", the words "rupees fifty lacs" shall be substituted.

(ii) the following provisos shall be added, namely:-

"Provided that the registered dealer who has submitted the return in Form 201 alongwith the information in Form 201A and Form 201B by way of uploading on the web site of the department, shall not be required to furnish the hard copy of such return and the information:

Provided further that the registered dealer who submits the return in Form 201 alongwith the information in Form 201A and Form 201B by way of uploading on the web site of the department, shall furnish an undertaking in such form as may be specified by the Commissioner.".

(2) in sub-clause (ii),-

(I) in item (a), for the words “rupees one crore”, the words “rupees fifty lacs” shall be substituted.

(II) in item (e), the word “and” shall be deleted.

(III) after item (f), the following shall be, inserted, namely:-

“(g) who is registered under the provisions of the Central Sales Tax Act, 1956, and

(h) who deals in the commodities mentioned as under:

(i) Timber,
(ii) Ceramic tiles,
(iii) Scrap of iron and steel,
(iv) Tobacco and tobacco products (excluding unmanufactured tobacco),
(v) Major Minerals as may be specified by the Commissioner.”.

(IV) in the para, after item (f), the words “and shall also submit” shall be deleted.

3. In the said rules, in rule 26,-

(a) in sub-rule (1), in clauses (a) and (b), for the words ”alongwith the return”, the words ”on or before the date prescribed for submission of return” shall be substituted.

(b) in sub-rule (2), for the words “alongwith the return”, the words ”on or before the date prescribed for submission of return” shall be substituted.

(c) in sub-rule (2A), in clause (ii), the words ”alongwith the return” shall be deleted.

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

Meena Bhatt,
Additional Secretary to Government.