

NOTIFICATION
FINANCE DEPARTMENT
 Sachivalaya, Gandhinagar,
 Dated the 1st April, 2011.

GUJARAT VALUE ADDED TAX ACT, 2003

No.(GHN-06)VAT-2011-S.5(2)(30)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, for the entry at serial No. 60, the following entry shall be substituted,

Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and conditions if any
1	2	3	4
"60	(1) Metro rail coaches. (2) Parts of Metro rail coaches when sold to any Metro rail company.	To the extent to which the amount of tax exceeds five paise including additional tax at the rate of one paise in the rupee.	-----".

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

C.J.MECWAN

Deputy Secretary to Government