

**ORDER**  
**FINANCE DEPARTMENT**  
Sachivalaya, Gandhinagar,  
Dated the 1<sup>st</sup> April, 2011

**GUJARAT VALUE ADDED TAX ACT, 2003**

No.(GHN-07)VAT-2011-S.41(1)(13)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 sub-section(1) of section 41 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005), and in supersession of all the orders issued in this behalf, the Government of Gujarat hereby remits whole of the tax payable by a registered dealer on the sales of oil cakes and de-oiled cakes of cotton seeds subject to the following conditions, namely:-

1. The registered dealer shall not issue tax invoice for the sales of oil cakes and de-oiled cakes of cotton seeds,
2. The registered dealer shall not charge tax from the purchaser on the sales of oil cakes and de-oiled cakes,
3. The registered dealer shall not be entitled to remission of tax on sales of oil cakes and de-oiled cakes of cotton seeds from the date of the contravention of any of the provisions of the Act or the rules made thereunder.

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

C.J.MECWAN  
Deputy Secretary to Government.

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