

GUJARAT ACT NO.4 OF 2011

(first published after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 30th March, 2011).

AN ACT

further to amend the Gujarat Value Added Tax Act, 2003.

It is hereby enacted in the Sixty-Second Year of the Republic of India, as follows:-

Short title and commencement.

1. (1) This Act may be called the Gujarat Value Added Tax (Amendment) Act, 2011.
(2) It shall come into force on the 1st April, 2011.

Amendment of section 7 of Guj. 1 of 2005.

2. In the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005) (hereinafter referred to as "the principal Act"), in section 7, in sub-section (1A), in the proviso, item (a), shall be deleted.

Amendment of section 9 of Guj. 1 of 2005.

3. In the principal Act, in section 9, in sub-section (6), in the proviso, item (a), shall be deleted.

Amendment of schedule II of Guj. 1 of 2005.

4. In the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), in schedule II, in the entry at serial No. 76A, in column 3, for the words "Seventeen and a half paise in the rupee", the words "Twenty-two and a half paise in the rupee" shall be substituted.