NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar,
Dated the 26th April, 2011.

GUJARAT VALUE ADDED TAX ACT, 2003

No.(GHN-09)VAT-2011-S.5(2)(32)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 (hereinafter referred to as 'the said notification') as follows, namely:-

(1) In the said notification, in the Schedule, after entry at serial No. 72, the following entry shall be added, namely:-

Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and conditions if any.
1	2	3	4
"73	Sales of aviation turbine fuel to an aircraft with a maximum take-off mass less than forty thousand kilograms rendering intra-state flight services within the State.	To the extent to which the amount of tax exceeds five paise in the rupee.	Whenever aviation turbine fuel is sold to such aircraft, a Certificate in the form appended to this notification shall be obtained from the Airlines taking supplies of aviation turbine fuel for such aircraft duly signed by authorised signatory of such Airlines.".

(2) after the Schedule, the following certificate for the purpose of entry 73 shall be added, namely:-

"**CERTIFICATE**

Certificate for the purpose of entry 73, to be obtained from the Airlines taking supplies of aviation turbine fuel for intra-state flight services

Certified that aviation turbine fuel sold to us under invoice No. .... dated .... is for the use in an aircraft with a maximum take off mass less than forty thousand kilograms operated by us for the flight between two airports falling within the State of Gujarat i.e. intra-state flight service.

(   )
Authorised Signatory"

By order and in the name of the Governor of Gujarat,
C.J.Mecwan
Deputy Secretary to Government.