

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar,
Dated the 11th May, 2011.

GUJARAT VALUE ADDED TAX ACT, 2003

No.(GHN-14)VAT-2011-S.5(2)(33)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,-

- (a) the entry at Serial No. 3 shall be deleted;
(b) after the entry at serial No. 73, 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
"74.	Sales of diamond cutting and diamond processing machines by a registered dealer of Special Economic Zone situated in the State of Gujarat.	Whole of Tax	The selling dealer shall prove that the sales are made to a dealer engaged in diamond industry and holding licence under export promotion capital goods scheme issued under the Foreign Trade Policy, Ministry of Commerce, Government of India".

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