

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 13th December, 2021.

Gujarat
Value
Added
Tax Act,
2003.

No. (GHN-97) VAT-2021/S.5(2)(60)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, after the entry at serial No. 118, the following entry shall be added, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and condition if any.
1	2	3	4
"119	Sales of Aviation Turbine Fuel (Duty Paid) covered under Sr. No. 4 of Schedule III, other than those covered under entry No. 55, 57, 73, 106, 117 and 118.	To the extent to which the amount of tax exceeds twenty-five paise in the rupee."

The provision of this notification shall take effect from the midnight of 13th/14th December, 2021.

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


Dilip Thaker
Deputy Secretary to Government

No. GST-1017-UOR.20-GST Cell
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar
Dated the 13th December, 2021

Copy through email to:

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- Personal Secretary to Hon. Minister for Finance, Sachivalaya, Gandhinagar
- Principal Secretary, Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar
(With request to publish Gujarati translation of this notification in Government gazette)
- Manager Government Central Press, Gandhinagar
(With request to publish this notification in Government Gazette Extraordinary issue as e Gazette as per I&MD GR dated 03.07.2021)
- System Manager, Finance Department, Sachivalaya, Gandhinagar
(With request to upload on Finance Department's website)

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(S.N.Chavada)
Section Officer
Finance Department