## GOVERNMENT OF GUJARAT FINANCE DEPARTMENT

Sachivalaya, Gandhinagar Dated the 17<sup>th</sup> October, 2022.



The Gujarat Value Added Tax Act, 2003. Order No.GHN-72-VAT-10-2022-443-S.41(1)(20)-GST Cell: 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), the Government of Gujarat hereby remits the amount of tax at the rate of 10 % (Ten percent) out of total tax payable by a registered dealer on the turnover of sales of the Compressed Naural Gas commonly know as CNG (Natural Gas mentioned in entry 6 of Schedule III of the Act) (hereinafter referred to as "the said goods"), within the State, sold to the retail consumer for the purpose of using the said goods as fuel in vehicles, subject to the following conditions, namely;-

- 1. The selling dealer shall charge and collect a tax at the rate of 5% (Five percent) on his sales of the said goods to the retail consumer within the State.
- 2. The selling dealer shall not be entitled to the remission of tax for the sales made in the course of inter-state trade and commerce.
- 3. The selling dealer shall furnish, to the Assessing Authority, the details certifying that the said goods sold to the retail consumers for the purpose of using the said goods as fuel in vehicles, within a period of thirty days immediately after the end of month during which such sales were made.

The provisions of this order shall take effect from the midnight of 17th / 18th October, 2022.

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

(Dilip Thaker)

> No. VAT-10-2022-443-GST Cell Finance Department Sachivalaya, Gandhinagar Dated the 17<sup>th</sup> October, 2022.

## Copy for information /and n.a. 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 Principal Secretary, Finance Department, Sachivalaya, Gandhinagar Additional Secretary, O/o The Chief Secretary to Government, Sachivalaya, Gandhinagar Chief Commissioner of State Tax, Gujarat State, Ahmedabad Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar Director of Information, Gujarat State, Gandhinagar (With request to give wide publicity) Manager, Government Central Press, Gandhinagar (With request to publish in Gazette) IT Coordinator, Finance Dept., Sachivalaya, Gandhinagar (With request to place on website) Branch Select File

(Yuvrajsinh Jadeja) Section Officer Finance Department.

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