Extra No. 4



REGISTERED No. G/GNR/2

The Gujarat Government Gazette

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

WEDNESDAY, MARCH 31, 2010/CAITRA 10, 1932 Vol. LI

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2010 is hereby published for general information.

H. D. VYAS.

Secretary to the Government of Gujarat. Legislative and Parliamentary Affairs Department.

## GUJARAT ACT NO. 4 OF 2010.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette," on the 31st March, 2010).

## AN ACT

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

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

(1) This Act may be called the Gujarat Value Added Tax Short title (Amendment) Act, 2010.

and 🐣 commencement.

It shall come into force on the 1st April, 2010.

Guj. 1 of 2005.

In the Gujarat Value Added Tax Act, 2003 (hereinafter referred to as "the principal Act"), in section 7, in sub-section (1A), in chause (i), of section 7 for the figures, letter and word "51A and 87", the figures, letters and word "51A, 76A and 87" shall be substituted.

Amendment of Guj. 1 of

4-2

Guj. 1 of 2005.

In the principal Act, in section 9, in sub-section (6), in clause (i), of section 9 of for the figures, letter and word "51A and 87", the figures, letters and word "51A, 76A and 87" shall be substituted.

to Guj. 1 of 2005.

In the principal Act, in Schedule II, after the entry at serial No. of Schedule II 76, the following entry shall be inserted, namely:

76, the fol	lowing entry shall be miser	3
1 / 0 /	Tobacco of all types and tobacco products such as bidi, eigarette, gutkha, pan masala, snuff containing tobacco.	"Seventeen and a half paise in the rupee."