



सत्यमेव जयते



The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LV]

MONDAY, JULY 28, 2014/SRAVANA 6, 1936

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 25th July, 2014 is hereby published for general information.

C.J.Gothi,

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

GUJARAT ACT NO. 10 OF 2014.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 28th July, 2014).

AN ACT

further to amend certain taxation laws.

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

1. This Act may be called the Gujarat Taxation Laws (Amendment) Act, 2014. **Short title.**

2. Each of the Acts specified in the second column of the Schedule shall be amended in the manner and to the extent specified against it in the third column thereof. **Amendment of certain taxation laws.**

SCHEDULE

Sr. No.	Short title	Extent of Amendment.	
1	2	3	
1.	The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976. (President's Act No. 11 of 1976)	Insertion of new section 17A in President's Act No. 11 of 1976. Tax to be first charge on property.	In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, after section 17, the following section shall be inserted, namely :- "17A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person."
2.	The Gujarat Entertainments Tax Act, 1977. (Guj. 16 of 1977)	Insertion of new section 19A in Guj. 16 of 1977. Tax to be first charge on property.	In the Gujarat Entertainments Tax Act, 1977, after section 19, the following section shall be inserted, namely :- "19A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a proprietor or any other person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such proprietor or, as the case may be, such person."

3.	The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977. (Guj. 24 of 1977)	Insertion of new section 8AA in Guj. 24 of 1977. Tax to be first charge on property.	In the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977, after section 8, the following section shall be inserted, namely :- "8AA. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a proprietor or any other person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such proprietor or, as the case may be, such person."
4.	The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001. (Guj. 22 of 2001)	Insertion of new section 16A in Guj. 22 of 2001. Tax to be first charge on property.	In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001, after section 16, the following section shall be inserted, namely :- "16A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person."