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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 29th July, 2009 is hereby published for general information.

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

GUJARAT ACT NO. 12 OF 2009.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette," on the 30th July, 2009).

AN ACT

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

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

1. (1) This Act may be called the Gujarat Value Added Tax (Amendment) Act, 2009.

Short title and
commencement.

(2) It shall come into force on the 1st August, 2009.

- Amendment of section 29 of Guj. 1 of 2005. 2. In the Gujarat Value Added Tax Act, 2003 (hereinafter referred to as "the principal Act"), in section 29, in sub-section (5),-
- (i) for the words "a sum of rupees one hundred per month or part thereof for the default period", the words "such sum as may be prescribed but not exceeding rupees ten thousand per return" shall be substituted;
- (ii) for the words "The penalties specified", the words "The penalties prescribed" shall be substituted.
- Amendment of section 34 of Gu.1 of 2005. 3. In the principal Act, in section 34, in sub-section (7), for the words "equal to", the words "not exceeding" shall be substituted.
- Amendment of section 59B of Guj. 1 of 2005. 4. In the principal Act, in section 59B, after sub-section (4), the following sub-sections shall be inserted, namely:-
- "(4A) Every person referred to in clause (a) or, as the case may be, clause (b) of sub-section (3) responsible for paying specified sale price, shall within the prescribed time limit apply in the Form as may be prescribed, to the Commissioner for allotment of a Tax Deduction Account Number (TDN). The Tax Deduction Account Number shall be quoted in such documents, statements and returns as may be prescribed.
- (4B) If the Commissioner is satisfied that a person who is liable to obtain Tax Deduction Account Number under sub-section (4A) has failed to obtain Tax Deduction Account Number without reasonable cause, he shall direct the person to pay, by way of penalty, a sum not exceeding rupees ten thousand after giving the person an opportunity of being heard."
- Amendment of section 63 of Guj. 1 of 2005. 5. In the principal Act, in section 63, in sub-section (1), for the words "six months", the words "nine months" shall be substituted.
- Amendment of Schedule II to Guj.1 of 2005. 6. In the principal Act, in Schedule II, -
- (1) the entry at serial No. 9 shall be deleted;
- (2) the entry at serial No. 18 shall be deleted;
- (3) in the entry at serial No. 28A, for the sub-entry (i), the following sub-entry shall be substituted, namely:-

1.	2.	3.
"28A.	(i) Drugs, medicines and vaccines including bulk drugs but excluding- (a) food and dietary supplements including foods for special dietary uses, (b) cosmetics and toilet preparations including tooth paste, tooth powder, hair oil, face and body lotions and cream, soaps.	Four paise in the rupee";

(4) for the entry at serial No.45, the following entry shall be substituted, namely:-

1	2	3
"45.	IT products as may be specified by the State Government by notification in the <i>Official Gazette</i> .	Four paise in the rupee";

(5) in the entry at serial No. 61, the following *Explanation* shall be added at the end, namely:-

"Explanation.- For the removal of doubt it is clarified that the renewable energy devices and components and parts thereof do not include battery operated vehicle and equipments of any type."

7. In the principal Act, in Schedule III, in the entry at serial No.6, in column 2, after the words "Any other kind of motor spirit", the words "excluding natural gas and liquefied petroleum gas" shall be added.

**Amendment of
Schedule III to
Guj.1 of 2005.**