

ORDER

FINANCE DEPARTMENT

Sachivalaya, Gandhinagar.

Dated the 5<sup>th</sup> September 2017

GUJARAT  
VALUE  
ADDED  
TAX ACT,  
2003.

No. (GHN- 76 ) VAT-2017/S 41 (1) (18 ) -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 sub-section (1) of section 41 of the Gujarat Value Added Tax Act, 2003 (Guj 1 of 2003) the Government of Gujarat hereby remits the amount of tax at the rate of nine percent payable by a registered dealers on the turnover of sales of natural gas, in the State, made to manufacturers using such gas in the manufacture of goods covered under the Gujarat Goods and Services Tax Act, 2017 (Guj 25 of 2017) (excluding, when such gas is used in the generation of electricity or the manufacture of fertilizers), subject to the following conditions, namely

1. The selling dealer shall charge and collect a tax at the rate of six percent on his sales of natural gas from the purchasing dealers of the State except for those dealers purchasing natural gas for use in generation of electricity or for the manufacture of fertilizers.
2. The selling dealer shall charge and collect full tax as applicable as per the rate specified in Schedule III to the Act on the sales in the course of interstate trade or commerce and shall not be entitled to the remission on such sales.
3. The selling dealers shall furnish, to the Assessing Authority, the details certifying that the natural gas sold to the purchasing dealer of the State has been used in the manufacture of taxable goods in the State (other than the use of such natural gas in generation of electricity or for manufacture of fertilizer, as the case may be) covered under the Gujarat Goods and Services Tax Act, 2017 by the end of the month immediately succeeding the month during which such sales were made.

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

( C J Mecwan )

Joint Secretary to Government.

AMM  
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