



## The Gujarat Taxation Laws (Amendment) Act, 2004

14 of 2004

**Keyword(s):** Taxation, Laws

**Amendment appended:** 9 of 2023

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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 Regulation made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 25th May, 2004 is hereby published for general information.

**S. S. PARMAR,**

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

### GUJARAT ACT NO. 14 OF 2004.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 26th May, 2004).

### AN ACT

further to amend certain taxation laws.

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

1. (1) This Act may be called the Gujarat Taxation Laws (Amendment) Act, 2004.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

2. The enactments specified in column 2 of the Schedule shall be amended to the extent and in the manner specified against it in column 3 of the said Schedule.

Amendment of certain taxation laws.

**SCHEDULE**  
( See section 2 )

Sr. No.	Name of enactments.	Extent of amendments
1	2	3
1.	The Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970).	<p><b>1.</b> In section 27, -</p> <p>(1) in sub-section (2), before clause (a), the following clause shall be inserted, namely :- “(aa) Joint Commissioners.”;</p> <p>(2) in sub-section (5), for the words “Deputy Commissioner” wherever they occur, the words “Joint Commissioner” and for the words “Deputy Commissioners”, the words “Joint Commissioners” shall be substituted;</p> <p>(3) in sub-section (6), for the words “Assistant Commissioners”, the words “Deputy Commissioners, Assistant Commissioners” shall be substituted;</p> <p>(4) in sub-section (7), for the words “Deputy Commissioners”, the words “Joint Commissioners” shall be substituted.</p> <p><b>2.</b> In section 47A, in sub-section (1), -</p> <p>(1) in clause (i), for the words “Deputy Commissioners”, the words “Joint Commissioners” shall be substituted;</p> <p>(2) in clause (ii), for the words “Assistant Commissioners”, the words “Deputy Commissioners” shall be substituted;</p> <p>(3) in clause (iii), for the words “Sales Tax Officers”, the words “Assistant Commissioners of Sales Tax and the Sales Tax Officers” shall be substituted;</p> <p>(4) in clause (iiia), for the words “Sales Tax Officers”, the words “Assistant Commissioners of Sales Tax and the Sales Tax Officers” shall be substituted.</p> <p><b>3.</b> In section 65, -</p> <p>(1) for sub-sections (1) and (2), the following shall be substituted, namely :- “(1) An appeal from every original order, not being an order mentioned in section 66, passed under this Act or rules made thereunder, shall lie,-</p> <p>(a) if the order is made by a Sales Tax Officer, an Assistant Commissioner of Sales Tax or any other officer</p>

subordinate thereto, to the Deputy Commissioner;

- (b) if the order is made by a Deputy Commissioner, to the Joint Commissioner;
  - (c) if the order is made by a Joint Commissioner, Additional Commissioner or Commissioner, to the Tribunal.
- (2) In the case of an order passed in appeal by a Deputy Commissioner or, as the case may be, by a Joint Commissioner, a second appeal shall lie to the Tribunal.”.

(2) in sub-section (5), for the words “the Assistant Commissioner or, as the case may be, by the Deputy Commissioner” where they occur at two places, the words “the Deputy Commissioner or, as the case may be, by the Joint Commissioner” shall be substituted.

2. The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President’s Act No. 11 of 1976).

1. In section 11, in sub-section (2), -

(1) in clause (i), for the words “Deputy Commissioners”, the words “Joint Commissioners” shall be substituted;

(2) in clause (ii), for the words “the Assistant Commissioners”, the words “the Deputy Commissioners” shall be substituted;

(3) in clause (iii), for the words “the Profession Tax Officers”, the words “the Assistant Commissioners of Profession Tax and the Profession Tax Officers” shall be substituted;

(4) in clause (iv), for the words “the Profession Tax Officers”, the words “the Assistant Commissioners of Profession Tax and the Profession Tax Officers” shall be substituted.

2. In section 12, in sub-section (1), in clause (a), in sub-clause (iii), for the words “Deputy Commissioners”, the words “Joint Commissioners of Profession Tax, Deputy Commissioners” shall be substituted.

3. In section 13, in sub-section (1), -

(i) in clause (a), for the words “the Assistant Commissioner”, the words “the Deputy Commissioner” shall be substituted;

(ii) in clause (b), for the words “the Deputy Commissioner”, the words “the Joint Commissioner” and for the words “Assistant Commissioner”, the words “Deputy Commissioner” shall be substituted;

(iii) in clause (c), for the words "Deputy Commissioner", the words "Joint Commissioner" shall be substituted.

4. In section 14, -

(1) in sub-section (1), -

(i) in clause (a), for the words "the Deputy Commissioner", the words "the Joint Commissioner" and for the words "Assistant Commissioner", the words "Deputy Commissioner" shall be substituted;

(ii) in clause (b), for the words "Deputy Commissioner", the words "Joint Commissioner" shall be substituted;

(2) in sub-section (3), for the words "Deputy Commissioner", the words "Joint Commissioner" shall be substituted.

5. In section 26, in sub-section (1), in clause (a), for the words "Deputy Commissioners", the words "Joint Commissioners" shall be substituted.

3. The Gujarat Purchase Tax on Sugarcane Act, 1989 (Guj. 11 of 1989).

1. In section 8, -

(1) in sub-section (2), before clause (a), the following clause shall be inserted, namely :-

"(aa) Joint Commissioners of Purchase Tax (Sugarcane);";

(2) in sub-section (5), for the word "Deputy", the word "Joint" shall be substituted;

(3) in sub-section (6), for the words "Assistant Commissioners", the words "Deputy Commissioners, Assistant Commissioners" shall be substituted;

(4) in sub-section (7), for the words "Deputy Commissioners", the words "Joint Commissioners" shall be substituted.

2. In section 21, -

(1) for sub-section (1), the following shall be substituted, namely :-

"(1) An appeal from every original order passed under this Act or the rules made thereunder, shall lie -

(a) if the order is made by the Purchase Tax Officer, Assistant Commissioner or any other officer subordinate thereto, to the Deputy Commissioner;

(b) if the order is made by a Deputy Commissioner, to the Commissioner;

(c) if the order is made by a Joint Commissioner, Additional Commissioner or Commissioner, to the Tribunal.”;

(2) in sub-section (2), for the words “Assistant Commissioner”, the words “Deputy Commissioner” shall be substituted;

(3) in sub-section (5), for the words “Assistant Commissioner” occurring at two places, the words “Deputy Commissioner” shall be substituted.

4. The Gujarat Tax on  
Luxury Commodities  
Act, 1995  
(Guj. 14 of 1995).

1. In section 6, in sub-section (2), in clause (b), for the words “Deputy Commissioners”, the words “Joint Commissioners of Luxury Commodities Tax, Deputy Commissioners” shall be substituted.

2. In section 16, -

(1) in sub-section (1), -

(i) in clause (a), for the words “the Assistant Commissioner”, the words “the Deputy Commissioner” and for the words “Luxury Commodities Tax Officer”, the words “the Assistant Commissioner or Luxury Commodities Tax Officer” shall be substituted;

(ii) in clause (b), for the words “an Assistant Commissioner”, the words “the Deputy Commissioner” shall be substituted;

(iii) in clause (c), for the words “Deputy Commissioner”, the words “Joint Commissioner” shall be substituted;

(2) in sub-section (2), for the words “an Assistant Commissioner”, the words “the Deputy Commissioner or the Joint Commissioner” shall be substituted.

IV-EX. 16-2

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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 25<sup>th</sup> September, 2023 is hereby published for general information.

**K. M. LALA,**  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 9 OF 2023.

(First published, after having received the assent of the Governor, in the "*Gujarat Government Gazette*", on the 25<sup>th</sup> September, 2023).

#### AN ACT

further to amend certain taxation laws.

It is hereby enacted in the Seventy-fourth Year of the Republic of India as follows:—

- (1) This Act may be called the Gujarat Taxation Laws (Amendment) Act, 2023.
- (2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Short title and  
commencement.

- Amendment in the Guj. 1 of 2005.** 2. In the Gujarat Value Added Tax Act, 2003,—
- (a) in section 30, in sub-section (5), for the words “the rate of eighteen per cent. per annum”, the words “such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted;
- (b) in section 37, in sub-section (4), for the words “the rate of eighteen per cent. per annum”, the words “such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.
- (c) in section 42,—
- (i) in sub-section (4), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted;
- (ii) in sub-section (6), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted;
- (iii) in sub-section (7), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.
- (d) in section 59B, in sub-section (13), for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.
- Amendment in the Guj. 13 of 2001.** 3. In the Gujarat Motor Spirit Cess Act, 2001, in section 6, for the words “at the rate of eighteen per cent. per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.
- Amendment in the President’s Act No. 11 of 1976.** 4. In the Gujarat State tax on Professions, Trades, Callings and Employments Act, 1976, in section 9, in sub-section (1), for the words “at one and a half per cent.”, the words “at such rate, not exceeding one and a half per cent., as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.
- Amendment in the Bom. XL of 1958.** 5. In the Gujarat Electricity Duty Act, 1958, in section 8, in sub-section (1), for the figures and words “24 per cent. per annum”, the words “eighteen per cent. per annum” shall be substituted.
- Amendment in the Bom. LX of 1958.** 6. In the Gujarat Stamp Act, 1958, in section 46, in sub-section (1), for the words “at the rate of fifteen per cent., per annum”, the words “at such rate, not exceeding eighteen per cent. per annum, as may be specified by the State Government by notification in the *Official Gazette*” shall be substituted.

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