

**NOTIFICATION**  
**FINANCE DEPARTMENT**  
**Sachivalaya, Gandhinagar.**  
Dated the 20<sup>th</sup> October, 2015.

GUJARAT  
VALUE  
ADDED  
TAX ACT,  
2003.

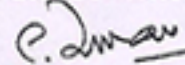
No. (GHN-37) VAT-2015-S.5 (2) ( 45 )-TH: - WHEREAS, the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-35)VAT-2006-(S.5) (2) (1)-TH, dated the 31st March, 2006 as follows, namely:-

In the Schedule appended to the said notification, for the entry at serial No.54, the following entry shall be substituted, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
"54	Purchase of sugarcane for the purpose of use in the manufacture of sugar or <i>khandsari</i>	Whole of tax	For the purchases made till 31 <sup>st</sup> March, 2016."

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



C. J. Mecwan  
Joint Secretary to Government.