



सत्यमेव जयते

# The Gujarat Government Gazette

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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Vol. LXIV ] MONDAY, SEPTEMBER 25, 2023 / ASVINA 3, 1945

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

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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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