

NOTIFICATION  
FINANCE DEPARTMENT  
Sachivalaya, Gandhinagar.  
Dated the 1st April, 2008.

GUJARAT  
VALUE  
ADDED  
TAX ACT,  
2003.

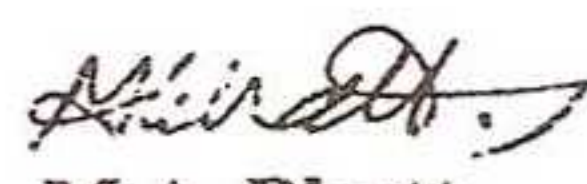
No. (GHN-14) VAT-2008-S.59B (3) (1) -TH :- In exercise of the powers conferred by sub-section (3) of section 59B of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby specifies the rate of tax for deduction at source, at the time of payment of whole or part of the specified sale price, as mentioned in column 3 of the Schedule appended hereto in respect of each of the works contract mentioned in column 2 of the said Schedule.

SCHEDULE

| SR. NO. | DESCRIPTION OF WORKS CONTRACT   | RATE OF TAX  |
|---------|---|--------------|
| 1       | 2   | 3            |
| (1)     | All kinds of works contract other than those specified in any of the following entries of this Schedule.  | 2 per cent   |
| (2)     | Processing of polyester textile fabrics including bleaching, dyeing and printing thereof.   | 0.5 per cent |
| (3)     | (i) Works of roads of all kinds including work of paving, mixing, metalling, asphaltting and earth work.<br>(ii) Works of building construction including Reinforced Cement Concrete and masonry work but excluding air conditioning, firefighting, interior works and electrical work if its total value exceeds ten per cent of total value of works contract.<br>(iii) Works of cross drainage structure and bridges.<br>(iv) Works of digging and laying of pipelines of all kinds.<br>(v) Works of dams, check dams, weirs, protection walls, canals and head works.<br>(vi) Works of excavation and mining.<br>(vii) Works of construction of jetty, port and break water.<br>(viii) Works of construction of airport runways and landing strips.<br>(ix) Works of water storage structures including underground and overhead storage tanks. | 0.6 per cent |

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

|                |
|----------------|
| INW NO. 1394 1 |
| DATE 15/4/08   |
| O.S.           |
| P.O.           |
| CHAIRMAN       |

  
M.A. Bhatt,  
Additional Secretary to Government.

Notification  
FINANCE DEPARTMENT,  
Sachivalaya, Gandhinagar.  
Dated the 11<sup>th</sup> October, 2006.

GUJARAT  
VALUE ADDED  
TAX ACT, 2003.

No. (GHN-106) VAT-2006-S.14A(5)-TH:- WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

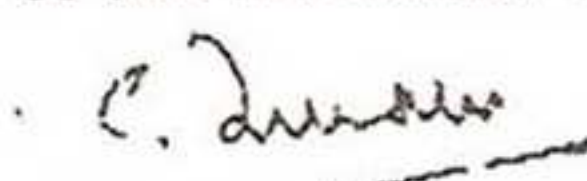
NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 14A of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN- 88 ) VAT-2006-S.14A(4)-TH, dated the 17<sup>th</sup> August, 2006 as follows, namely :-

In the Schedule appended to the said notification,-

- (i) in the entry at serial No. 1, for the words and figure "the entry at serial number 2", the words "any of the following entries" shall be substituted;
- (ii) after entry at serial No. 2, the following entry shall be added, namely:-

| Sr. No. | Description of works contract   | Rate of lump sum tax   |
|---------|---|--|
| (1)     | (2)   | (3)  |
| "3.     | (i) Works of roads of all kinds including work of paving, mixing, metalling, asphaltting and earth work.<br>(ii) Works of building construction including Reinforced Cement Concrete and masonry work but excluding air conditioning, firefighting, interior works and electrical work; if its total value exceeds ten per cent. of total value of works contract.<br>(iii) Works of cross drainage structure and bridges.<br>(iv) Works of digging and laying of pipelines of all kinds.<br>(v) Works of dams, check dams, weirs, protection walls, canals and head works.<br>(vi) Works of excavation and mining.<br>(vii) Works of construction of jetty, port and break water.<br>(viii) Works of construction of airport runways and landing strips.<br>(ix) Works of water storage structures including underground and overhead storage tanks. | Zero point six per cent. (0.6%) of total value of the works contract." |

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

  
C. J. Mecwan  
Additional Secretary to Government.