#### **NOTIFICATION**

Finance Department, Sachivalaya, Gandhinagar. Dated the 28<sup>th</sup> May, 2025.

Gujarat Value Added Tax Act, 2003. No. (GHN-47)/VAR-2025(51)/GST Cell: - WHEREAS, certain draft rules were published as required by sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005), at page 128-1 in the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 28<sup>th</sup> March, 2025, under the Government Notification, Finance Department no.(GHN-35)/VAR-2025(50)/GST Cell dated the 28<sup>th</sup> March, 2025 inviting objections or suggestions from all persons likely to be affected thereby within a period of fifteen days from the date of publication of the said notification in the *Official Gazette*:

AND WHEREAS, no suggestions and objections are received with respect to the said notification;

NOW, THEREFORE, In exercise of the powers conferred by sub-section (1) of section 98 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend Gujarat Value Added Tax Rules, 2006, namely: -

- 1. (1) These rules may be called the Gujarat Value Added Tax (Amendment) Rules, 2025.
  - (2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of May, 2025.
- 2. In the Gujarat Value Added Tax Rules, 2006 (hereinafter referred to as "the said rules"), in rule 19,-
  - (a) in sub-rule (2), in clause (i), the following provisos shall be inserted, namely: -

"Provided that the registered dealer shall not be allowed to furnish such return for a tax period, if such return for any of the previous tax periods has not been furnished by him:

Provided further that the registered dealer required to furnish return under sub-rule (5), shall not be allowed to furnish return for a tax period under this rule, if the return under sub-rule (5) for any of the tax periods has not been furnished by him:

Provided also that the Government may, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered dealer or a class of registered dealers to furnish such return, even if he has not furnished such return for any one or more previous tax periods or has not furnished the returns specified under sub-rule (5) for any one or more tax periods.";

- (b) for sub-rule (5), the following sub-rule shall be substituted, namely: -
  - "(5) (a) Every registered dealer, being importer or manufacturer or oil marketing company, dealing in any of the goods mentioned in Sr. No. 1, 2, 4 or 5 of Schedule III, shall also furnish monthly return in Form 212 along with Form 212A, within thirty days from the end of the month to which the return relates.
  - (b) Every registered dealer other than the dealer referred to in clause (a), dealing in any of the goods mentioned in Sr. No. 1, 2, 4 or 5 of Schedule III, shall also furnish monthly return in Form 213 within thirty days from the end of the month to which the return relates:

Provided that the registered dealer referred to in clause (a) having the retail outlet with the same registration number, shall also furnish such return.

(c) The registered dealer shall not be allowed to furnish return specified in clause (a) or clause (b) for a tax period, if the return under the said sub-rules for any of the previous tax periods has not been furnished by him:

Provided that the Government may, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered dealer or a class of registered dealers to furnish such returns, even if he has not furnished such returns for any one or more previous tax periods."

3. In the said rules, in **FORM-201A**, for the table under the heading "A. List showing sale of goods to registered dealers:", the following table shall be substituted, namely: -

"Table

SR. No.	Tax Invoi ce No.	Date	Name RC N th regist deale who goods (a	o. of e ered er to om sold	Tur	nover o	of sale of	taxab	ole goo	ds
1.1		307	(i) Name	(ii) R.C. No.	Goods with HSN	Qty. (in ltrs.	Valu e of Goo ds	Tax	Addl Tax	Total
1	1940	H-11			ă i		urtion.		7.7	
2		30000				7.11.11	Later of the			
3										
Total	144									"

4. In the said rules, in **FORM-201B**, for the table under the heading "A. List showing purchase of goods from registered dealers:", the following table shall be substituted, namely: -

"Table

SR. No.	Tax Invoic e No.	Dat e	of the	with RC No. e registered from whom s purchased (a)	Tu	rnover	of pure good		s of tax	able
		line in ge	(i) Name	(ii) R.C. No.	Good s with HSN	Qty. (in ltrs.)	Value of Goods	Tax	Addl. Tax	Total
1										
2										
3										
	TO	ΓAL								".

5. In the said rules, after FORM-212, the following form shall be inserted, namely: -

### "FORM-212A

(see rule 19(5))

### DAILY RSP DETAILS FOR THE MONTH OF\_\_\_

Registration No.: _	
Name of Dealer:	

SR	Nam	V		L	ate w	ise Ret	fail	Sa	le Pr	ice (RSP)	details		
No.	e of	AT		dd/mm	уууу			-	-		dd/m	m/yyyy	
	Purc hasin g	TI N of	Valu										
t ass	Deal er	Pur chas ing Deal er	Motor Spirit (com monly know n as petrol ) other than brand ed	Moto r Spirit (com monl y know n as petro l )- Brand ed	Hig h Spe ed Die sel (Ot her tha n bra nde d)	Hig h Spee d Dies el (Br and ed				Motor Spirit (com monly know n as petrol ) other than brand ed	Mot or Spirit (com m only kno wn as petr ol)-Bran ded	High Spee d Diese l (Oth er than bran ded)	High Spee d Dies el (Bra nded )
		20. Edi	min io	or man		.37							
			ruggig			123	181		92	70		ra!	
						me.	10	10.	198				
						39.5		FUS	7712				77

6. In the said rules, for the existing **FORM-213**, the following form shall be substituted, namely: -

### "FORM-213

(see rule 19(5))

## DAILY ACCOUNT DETAILS FOR THE MONTH OF

[1] Motor spirit (commonly known as	petrol) other	r than bra	anded :-
Name of Dealer:			
Registration No.:			

## Table

Date	Openi	I	urchase		Gained	Total	Lost in		Sal			Carrie
Date	ng stock in Quant ity (Litres	Quantit y (Litres)	Invoi	VAT	by	Colum ns [(2)+(3 ) +(6)]	storage or transit or by measure due to leakage, evaporation, difference in temperature and such other causes (Quantity in Litres)	Quantit y (Litres)	il	Tot al Val ue	Output Tax (Gross VAT) payabl e	d forwar d Stock in Quant ity (Litres ) [(7)- (8)- (9)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	net. Anal	A COMMISSION										
Total												

## [2] Motor spirit (commonly known as petrol)- Branded :-

Table

Date	Openi	ŀ	urchase		Gained	Total	Lost in		Sa	les		Carrie
	ng stock in Quant ity (Litres	Quantit y (Litres)	Invoi	VAT		Colum ns [(2)+(3 )+(6)]	storage or transit or by measure due to leakage, evaporation, difference in temperature and such other causes (Quantity in Litres)	Quantit y (Litres)	Reta il Sale Pric e( RSP )	Tot al Val ue	Output Tax (Gross VAT) payabl e	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
11/19	EST 20113	(CONTROL	iy issow	a serbious	भूतिकार भूत	o prompt						
Z 9650	et jakora											
Total	GUE MO											

# [3] High Speed Diesel (Other than branded):-

Table

Date	Openi ng stock in Quant ity (Litres	Quantit y (Litres)	Invoi	VAT Amount	Gained by measure due to differenc e in temperat ure and	Total Colum ns [(2)+(3 )+(6)]	Lost in storage or transit or by measure due to leakage, evaporation, difference in temperature and such	Quantit y (Litres)	il	Tot al Val ue	Output Tax (Gross VAT) payabl	Quantity (Litres)
(1)	(2)	(3)	(4)	(5)	such other causes (Quantity in Litres)	(7)	other causes (Quantity in Litres)	(9)	(10)	(11)	(12)	(13)
	(-)				79.1		- W 97 72 50 (\$8% h 7 150 f)					
	35.47.5.73.5				1 1 2 2 1 2 1 2 2	Liga da C	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					2.08
							- gradius Adda					
			1 14 16 18 18 18		- 140 han 8							TO DEC.
Total		Cart superior di	1 1 1 1 1 1 1 1		100					500	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

## [4] High Speed Diesel (Branded):-

Table

Date	Openi		<b>urchase</b>		Gained	Total	Lost in		Sa	les		Carrie
	ng stock in Quanti ty (Litres	Quantit y (Litres)	Invoi	VAT Amount	by measure due to difference in temperatu re and such other causes (Quantity in Litres)	Colum ns [(2)+(3 )+(6)]	storage or transit or by measure due to leakage, evaporation, difference in temperature and such other causes (Quantity in Litres)	Quantit y (Litres)	il	Tot al Val ue	Output Tax (Gross VAT) payabl e	d forward d Stock in Quant ty (Litres ) [(7)-(8)-(9)]
(I)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	11 1 1 4 1		149									A A
			1 57 15 77		W. 182		GARDONNA (TURY)		not.		JUNA	
	Spark		4 5 1 3 1 3 1 3	1 4	Winse Orne	30.000			W. 19	100		
			0		enal har	18/11/3		THE TRANSPORT	100	1		
Total	696.000			7 1000 OTT	32.07	112	the group in 1			-11		constant and

### [5] Tax Payment Details :-

(A)	Output		(D)	A avent (D - )
	SR No.	Motor Spirit	Amount (Rs.)	Amount (Rs.)
	(i)	Motor spirit (commonly known as petrol) other than branded		
	(ii)	Motor spirit (commonly known as petrol)- Branded		
	(iii)	High Speed Diesel (Other than branded)		5
	(iv)	High Speed Diesel (Branded)		
	Total Ta	ax Payable (a)		
(B)	Tax Cre	edit		
	Tax cree	dit brought forward from previous tax period		
	(i)	Motor spirit (commonly known as petrol) other than branded		
	(ii)	Motor spirit (commonly known as petrol)- Branded		
	(iii)	High Speed Diesel (Other than branded)		
	(iv)	High Speed Diesel (Branded)		
	Total IT	C		
	Less: Re	eduction, if any		
	Net ITC	C (b)	1	
(C)		Net	Tax Payable (a)-(b)	)
(D)			Tax paid	
(D)			1	
(E)			Balance [(C)-(D)]	

### Note:

The details mentioned in serial numbers [1] to [4] shall be provided for all days of the respective month. However, the details mentioned in serial number [5] shall be provided month wise in consolidated.".

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

(Dr. Nisarg Joshi)
Deputy Secretary to Government

#### Copy through email to: -

- Additional Chief Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar
- > Personal Secretary to Hon. Finance Minister, Sachivalaya, Gandhinagar
- Additional Secretary, O/o The Chief Secretary to Government, Sachivalaya, Gandhinagar
- Principal Secretary, Finance Department, Sachivalaya, Gandhinagar
- > Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar
- Chief Commissioner of State Tax, Gujarat State, Ahmedabad
- Secretary, Legislative & Parliamentary Affairs Dept., Sachivalaya, Gandhinagar

  (Translation Unit- With request to translate this Notification in Gujarati and

publish in Government Gazette)

- Director of Information, Gujarat State, Gandhinagar
- Manager Government Central Press, Gandhinagar (With request to publish in Government Gazette Extraordinary issue as e-Gazette as per I&MD GR dated 03.07.2021)
- > IT Coordinator, Finance Department, Sachivalaya, Gandhinagar
- ➤ Branch Select File