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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 Regulations
made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor
on the 23rd September, 2026 is hereby published for general information.

K. M. LALA,

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

GUJARAT ACT NO. 14 OF 2026.

(First published, after having received the assent of the Governor, in the “*Gujarat
Government Gazette*”, on the 23rd September, 2026).

AN ACT

further to amend the Gujarat Goods and Services Tax Act, 2017.

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

1. (1) This Act may be called the Gujarat Goods and Services Tax (Amendment) Act,
2026.
- (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.**

Provided that different dates may be appointed for different provisions
of this Act.

**Amendment of
section 15 of
Guj. 25 of 2017.**

2. In the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as “the principal Act”), in section 15, in sub-section (3), for clause (b), the following clause shall be substituted, namely: —

“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.

Guj. 25 of 2017.

**Amendment of
section 34 of
Guj. 25 of 2017.**

3. In the principal Act, in section 34, in sub-section (1), after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted.

**Amendment of
section 54 of
Guj. 25 of 2017.**

4. In the principal Act, in section 54, -
- (a) in sub-section (6), after the words “supply of goods or services or both”, the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted;
- (b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words “, other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

