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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 8th April, 2021 is hereby published for general information.

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

GUJARAT ACT NO. 10 OF 2021

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 9th April, 2021).

AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings
and Employments Act, 1976.

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

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2021.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment
of Schedule
I to
President's
Act No. 11
of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in Schedule I, after the entry at Sr. No. 7, the following entry shall be inserted, namely:-

President's
Act No. 11
of 1976.

SCHEDULE I

(See section 3 and section 5(3))

Rates of tax on Professions, Trades, Calling and Employments.

Sr. No.	Class of Persons	Maximum Rate of Tax (in ₹)
1	2	3
“7A.	Supplier as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) whose turnover in State is -	
	(i) not more than ₹ 2,50,000/-	Zero
	(ii) more than ₹ 2,50,000/- but not more than ₹ 5,00,000/-	₹ 2500/- per annum
	(iii) more than ₹ 5,00,000/- but not more than ₹ 10,00,000/-	₹ 2500/- per annum
	(iv) more than ₹ 10,00,000/-	₹ 2500/- per annum”.
	Explanation: For the purpose of this entry, the term “turnover in State” shall mean turnover in State as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) during any financial year or part thereof.	
