

Gujarat Industrial Policy – 2015
Various tax Incentive Schemes
amendment with respect to VAT -
SGST

Government of Gujarat
Industries & Mines Department
Resolution No. GST/102017/2218/CH
Sachivalaya, Gandhinagar.
Dated: 03/10/2017

Read:

1. Industrial Policy 2015 of Government of Gujarat
2. Gujarat Industrial Policy 2015 Scheme for assistance for Start Ups/ Innovation declared vide GR. MIS-102014-924909-I, Dt 27-01-2015
3. Gujarat Industrial Policy 2015 Scheme for assistance for Labor Intensive Industries declared vide GR. MIS-102014-924881-I, Dt 28-01-2015
4. Gujarat Industrial Policy 2015 Scheme for Incentives to Industries (General) declared vide GR. INC-102015-645918-I, Dt 25-07-2016
5. Gujarat Industrial Policy 2015 Scheme for relief and concessions to Sick Industrial Enterprises registered with BIFR/GBIFR declared vide GR. MIS/10/2015/02426/P Dt 28-07-2016
6. Gujarat Industrial Policy 2015 Scheme for assistance for Plastic Industry (Revised) declared vide GR. MIS-102014-924790-I, Dt 27-01-2015
7. Defense Manufacturing Policy 2016 Incentive Scheme for Aerospace and Defense Enterprises declared vide GR. ADP-102015-69673-I, Dated 19-12-2016

Preamble

The Gujarat industrial policy-2015 aims at promoting Gujarat as a globally competitive and innovative industrial destination that stimulates sustainable development and inclusive growth. In view of this strategy the state Government has formulated various schemes to extend support in the form of tax concessions or cash subsidy under resolutions referred above. With view to simplify taxation process, the GST has been introduced in the country with effect from the 1st July, 2017. GST will be in three forms - IGST, CGST, and SGST. On introduction of GST act, the VAT act doesn't remain in operation with effect from 1st July, 2017. The state government reviewed the impact of the changed structure and decided to continue the support to the investment and decided to

amend the provision of VAT concession and allow the SGST concessions.

2.0. Amendment:

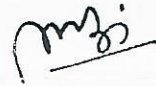
After due consideration the government resolutions 2 to 7 read above are amended and the following Para is added under the respective Para under which the provision for VAT incentives is made.

The VAT incentives will be replaced by the SGST incentives and its modalities will be decided separately.

The other terms and conditions of the GRs read above will remain same.

The amendment is issued with the concurrence of finance department dated 14/09/2017 on this department file of even number.

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



(Anand Bihola)
Deputy Secretary
Industries and Mines Department

Copy to:

1. Secretary to Hon'ble Governor of Gujarat*
2. Chief Principal Secretary to Hon. Chief Minister
3. PS to All Hon. Minister/Minister of State, Sachivalaya, Gandhinagar
4. Deputy Secretary to Chief Secretary, Sachivalaya, Gandhinagar
5. PPS to the Additional Chief Secretary, Finance Department, Sachivalaya, Gandhinagar
6. Commercial Tax Commissioner, Ahmedabad
7. Industrial Commissioner, Gandhinagar
8. Managing Director, GIDC, Udyog Bhavan, Gandhinagar.
9. Commissioner, Cottage and Rural Industries, Udyog Bhavan, Gandhinagar.
10. Secretary, Gujarat Electricity Regulatory Commission, Ashram Road, Ahmedabad.
11. Commissioner of Information, Dr. Jivraj Mehta Bhavan, Gandhinagar.
12. All District Industries Centres (Through Industries Commissioner)
13. All Departments of Sachivalaya, Gandhinagar.
14. Accountant General, Gujarat, Ahmedabad/Rajkot.
15. The President, Gujarat Chamber of Commerce and Industries, Ashram Road, Ahmedabad.
16. Computer cell for web site updation
17. Select File