

Important

પત્ર ક્રમાંક: પફટ-૧૦૨૦૨૨-૨૯૧-૬

**Dilip Thaker**  
**Deputy Secretary (Tax)**



**Government of Gujarat,**  
**Finance Department,**  
**Block No. 4/6, Sachivalaya,**  
**Gandhinagar, Gujarat - 382 010**  
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**Dt. 27 APR 2022**

પ્રતિ, (ઈ-મેઈલ મારફતે)

સર્વે અધિક મુખ્ય સચિવશ્રી/અગ્ર સચિવશ્રી/સચિવશ્રીઓ, સચિવાલયના સર્વે વહીવટી વિભાગો  
વિકાસ કમિશનરશ્રી, ગુજરાત રાજ્ય, ગાંધીનગર.

કમિશનરશ્રી, મ્યુનિસિપાલિટીઝ એડમિનીસ્ટ્રેશન, ગુજરાત રાજ્ય, ગાંધીનગર.

સર્વે મ્યુનિસિપલ કમિશનરશ્રીઓ,

સર્વે કલેક્ટરશ્રીઓ,

સર્વે જિલ્લા વિકાસ અધિકારીશ્રીઓ

**વિષય: પગારદાર અને વેતનદાર વર્ગની બાબતમાં વ્યવસાય વેરાના દર બાબતે.**

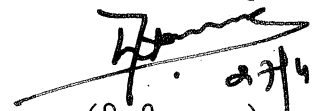
શ્રીમાન,

ઉપર્યુક્ત વિષય પરત્વે આજ્ઞાનુસાર જણાવવાનું કે, સરકારી અને ખાનગી ક્ષેત્રમાં પગાર કે વેતન મેળવતા વર્ગને રાહત આપવા માટે પ્રોફેશન ટેક્સના કાયદા હેઠળ વ્યવસાય વેરાના માળખામાંથી રૂ. ૬,૦૦૦ થી રૂ. ૮,૯૯૯ તથા રૂ. ૯,૦૦૦ થી રૂ. ૧૧,૯૯૯ સુધીનો માસિક વેતન/પગાર મેળવનાર ઉપરનો અનુક્રમે રૂ. ૮૦ તથા રૂ. ૧૫૦નો માસિક વ્યવસાયવેરાનો સ્લેબ નાબુદ કરી રૂ. ૧૨,૦૦૦ સુધીના માસિક પગાર કે વેતન મેળવનાર પગારદારો અને વેતનદારોને વ્યવસાય વેરો ભરવામાંથી સંપૂર્ણ મુક્તિ આપતું જાહેરનામું નાણા વિભાગ દ્વારા તા.૦૮.૦૪.૨૦૨૨ના રોજ પ્રસિદ્ધ કરવામાં આવેલ છે. (જાહેરનામાંની ગેઝેટમાં પ્રસિદ્ધ થયેલ નકલ આ સાથે સામેલ છે.)

આથી, આ વ્યક્તિઓના વર્ગની બાબતમાં રૂ. ૧૨,૦૦૦ (રૂપિયા બાર હજાર) સુધીની માસિક આવક ઉપર તા.૦૧.૦૪.૨૦૨૨થી વ્યવસાય વેરો વસુલવાનો થતો ન હોઈ ઉપર્યુક્ત જાહેરનામાની જોગવાઈનો ચુસ્ત અમલ સુનિશ્ચિત કરવા તથા આપના તાબાની સર્વે કચેરીઓને પણ આ બાબતથી વાકેફ કરવા સંબંધિતો સુચના આપવા આજ્ઞાનુસાર વિનંતી છે.

બીડાણ:- ઉપર મુજબ.

આપનો વિશ્વાસુ,

  
(દિલીપ ઠાકર) 27/4/2022

નકલ જાણ તથા યોગ્ય કાર્યવાહી અર્થે ઇમેઈલથી રવાના:-  
મુખ્ય રાજ્ય વેરા કમિશનરશ્રી, રાજ્ય કર ભવન, અમદાવાદ.

**Notification**  
**FINANCE DEPARTMENT**  
**Sachivalaya, Gandhinagar**  
**Dated the 8<sup>th</sup> April, 2022.**

**Gujarat State  
Tax on  
Profession,  
Trades,  
Calling and  
Employments  
Act, 1976.**

**No. GHN-35-PFT-2022-S.3(2)(10)-Th:** In exercise of the powers conferred by the sub-section (2) of section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President's Act No. 11 of 1976) and in supersession of notification in Finance Department No.(GHN-11)-PFT-2008-S.3(2)(4)-TH dated 01.04.2008, the Government of Gujarat hereby fixes the rate of tax as specified in column 3 of the schedule appended hereto, for the class of persons mentioned in column 2 of the said Schedule.

**SCHEDULE**

Sr. No.	Class of Persons	Rate of tax per month (in ₹)
1.	2.	3.
1	<p>(A) Salary and Wages earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/-</p> <p>(ii) More than ₹12,000/-</p> <p>(B) Salary and Wages earners other than those mentioned in sub-entry(A), whose monthly salaries or wages are</p> <p>(i) Up to ₹12,000/-</p> <p>(ii) More than ₹12,000/-</p> <p><b>Explanation I.-</b> Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.</p> <p><b>Explanation II. -</b> Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p>	<p>(i) Zero</p> <p>(ii) ₹200/-</p> <p>(i) Zero</p> <p>(ii) ₹200/-</p>

This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of April, 2022.

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

  
(DILIP THAKER)

Deputy Secretary to Government

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No.PFT-102022-291-Th  
Government of Gujarat  
Finance Department,  
Sachivalaya, Gandhinagar  
Dated

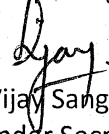
8 APR 2022

Copy through email for information and n. a. to:-

Principal Secretary to Hon. Governorshri, Raj Bhavan, Gandhinagar. (By letter)

Additional Chief Secretary to Hon.Chief Minister, Sachivalaya, Gandhinagar

Personal Secretary to Hon. Minister for Finance, Sachivalaya, Gandhinagar  
Additional Chief Secretary, Panchayat, Rural Housing & Rural Devp. Dept., Sachivalaya, Gandhinagar  
Principal Secretary, Finance Department, Sachivalaya, Gandhinagar  
Principal Secretary, Urban Development & Urban Housing Dept., Sachivalaya, G'nagar  
Chief Commissioner of State Tax, Gujarat State, Ahmedabad  
Secretary (Economic Affairs), Finance Department, Sachivalaya, Gandhinagar  
Secretary, Legislative & Parliamentary Affairs Department, Sachivalaya, Gandhinagar  
(With request to publish Gujarati translation of this notification in Government gazette)  
Development Commissioner, Gujarat State, Dr. Jivraj Mehta Bhavan, Gandhinagar  
Commissioner of Municipalities Administration, Gujarat State, Gandhinagar  
Principal Accountant General, Gujarat, O/o Principal Accountant General, Ahmedabad/Rajkot  
Municipal Commissioners,  
(Ahmedabad/Bhavnagar/Gandhinagar/Jamnagar/Junagadh/Rajkot/Surat/Vadodara)  
Examiner Local Fund Audit, Gujarat State, Dr. Jivraj Mehta Bhavan, Gandhinagar  
Manager Government Central Press, Gandhinagar  
(With request to publish this notification in Government Gazette Extraordinary issue)  
System Manager, Finance Department, Sachivalaya, Gandhinagar (For placing on FD's website)  
Branch Select File

  
(Vijay Sangadiya)  
Under Secretary,  
Finance Department



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

Vol. LXII ]

FRIDAY, APRIL 9, 2021 / CHAITRA 19, 1943

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 8<sup>th</sup> 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 9<sup>th</sup> 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".
	<b>Explanation:</b> 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.	

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