

વંચાણે: સરકારશ્રીના નાણા વિભાગનું નોટિફિકેશન: PFT-102022-291-TH, Dt.08.04.2022.

**અગત્યનું**

## પરિપત્ર


**વિષય:- વ્યવસાયવેરા કપાત બાબત.**

નવસારી કૃષિ યુનિવર્સિટીનાં તમામ કચેરીનાં વડાશ્રીઓ તેમજ ઉપાડ અને ચુકવણા અધિકારીશ્રીઓને જણાવવાનું કે, વંચાણે લીધેલ નાયબ સેક્રેટરીશ્રી, નાણા વિભાગ, ગુજરાત સરકાર, સચિવાલય, ગાંધીનગરના નોટિફિકેશન મુજબ તા.૦૧/૦૪/૨૦૨૨ થી માસિક વેતન/વેલ્સ ₹ ૧૨,૦૦૦/- સુધી વ્યવસાય વેરા કપાત ૦ (શૂન્ય) ગણવાનો રહે છે. આ ઉપરાંત ₹ ૧૨,૦૦૦/- ઉપર વ્યવસાય વેરા કપાત વંચાણે લીધેલ નોટિફિકેશનની વિગતે કરવા જણાવવામાં આવે છે.

**સદરહું પરિપત્ર માન. કુલપતિશ્રીની મંજૂરી મેળવીને પ્રસિદ્ધ કરવામાં આવે છે.**

બીડાણ:- વંચાણે લીધેલ નોટિફિકેશન.

ખ.નં. નકૃયુ/હિનિ/૫૬૨/૩૩૬૧/૨૦૨૨  
નવસારી, તા. ૨૭/૦૪/૨૦૨૨



હિસાબ નિયામક

### નકલ સવિનય રવાના (e-પરિપત્ર દ્વારા):-

- (૧) અત્રેની યુનિવર્સિટીના તમામ કચેરી વડાશ્રીઓ તરફ જણ તથા અમલ થવા સારું.
- (૨) અત્રેની યુનિવર્સિટીના તમામ ઉપાડ અને ચુકવણા અધિકારીશ્રીઓ તરફ જણ તથા અમલ થવા સારું.
- (૩) અત્રેની યુનિવર્સિટીના માન. કુલપતિશ્રીના રહસ્ય સચિવશ્રી તરફ જણ સારું.

### નકલ રવાના (e-પરિપત્ર દ્વારા):-

અત્રેની યુનિવર્સિટીના વહીવટી-વ-હિસાબી અધિકારીશ્રી તરફ જણ તથા અમલ થવા સારું.



**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

\*\*\*\*\*

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

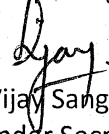
8 APR 2022

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