



**The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan)  
Adhiniyam, 2002**

*Act 13 of 2002*

**Keyword(s):**

**Assessing Dealer, Goods, Goods Vehicle, Entry of Goods into a Local Area,  
General Sales Tax Act, Importer, Local Area, Local Value of the Goods, Tax**

**Amendments appended: 5 of 2006, 10 of 2007**

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**CHHATTISGARH ADHINIYAM**  
(No.13 of 2002)

**CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR**  
(SANSHODHAN) ADHINIYAM, 2002

An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976).

Be it enacted by the Chhattisgarh Legislature in the Fifty-third Year of the Republic of India as follows :—

Short title and Commencement.	1.	(1)	This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2002 (No. 13 of 2002).	
		(2)	It shall come into force from the date of publication in the Gazette.	
Amendment of Schedule I.	2.		In Schedule I of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the Principal Act), for the entry in column (2) against Serial No. 1, the following shall be substituted :—	
			Goods specified in Schedule I of the Vanijyik Kar Adhiniyam except the goods specified in entries 4, 14 (excluding sugarcane) 15 and Atta, Maida, Suji, wheat bran specified in entry 5.	
Amendment of Schedule II.	3.		In Schedule II of the Principal Act.	
		(1)	in Serial number 10 (b), the words "and gudaku" shall be deleted and after entry 10 (b) following entry shall be inserted :—	
		(c)	Gudakhu	20
		(2)	for Serial Numbers 22 and 27 following shall be substituted :—	
		22	(a) Pan Masala containing Tobacco on which additional excise duty is levied or leviable under the Central Excise Tariff Act, 1985 (No. 5 of 1986).	20
			(b) Pan Masala not included in sub-entry (a)	1
		27	(a) Fly ash bricks	5
			(b) Bricks excluding fly ash bricks fire bricks and fire clay.	1
		(3)	in Serial No. 41 in column (2) the words "Hydrogenated Vegetable oil" shall be omitted.	
		(4)	after serial No. 41 following entry shall be inserted.	
		41-A	(i) Hydrogenated vegetable oil manufactured in India.	0.5
			(ii) Hydrogenated vegetable oil not manufactured in India.	20

(5) after serial No. 58 following entry shall be inserted

59 Atta, maida, suji and wheat bran 5

Amendment in Schedule III.

4. In Schedule III of the Principal Act,

(1) in column (2) of Serial number 1, for words "and Schedule II", the words, "Schedule II and other entry of this Schedule" shall be substituted.

(2) after entry 1 following entry shall be inserted :

2. Cane basket, drill rod and P.V.C. Casing pipe. 10

Raipur :

Member-in-charge.

Dated :

**CHHATTISGARH ACT**  
(No. 5 of 2006)

**CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR  
(SANSHODHAN) ACT, 2005**

**An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976).**

Be it enacted by the Chhattisgarh Legislature in the fifty-sixth year of the Republic of India as follows :—

- |    |  |                               |
|----|--|-------------------------------|
| 1. | (1) This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2005.   | Short title and Commencement. |
|    | (2) It shall come into force from the date of its publication in the Official Gazette.   |                               |
| 2. | In section-13 of Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the Principal Adhiniyam) after the figure "45" the words and figures "45-A, 45-B, 45-C and 45-CC" shall be inserted. | Amendment of Section-13.      |
| 3. | Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Ordinance, 2005 (No. 4 of 2005) is hereby repealed.  | Repeal.                       |

**CHHATTISGARH ACT**  
(No. 10 of 2007)

**CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR  
(AMENDMENT) ACT, 2007**

An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Act, 1976 (No. 52 of 1976).

Be it enacted by the Chhattisgarh Legislature in the Fifty-eighth Year of the Republic of India as follows :—

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|----|---|-------------------------------|
| 1. | (1) This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Act, 2007.   | Short title and Commencement. |
|    | (2) It shall come into force from the date of its publication in the Official Gazette.  |                               |
| 2. | In Schedule-II of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the Principal Act),— | Amendment of Schedule-II.     |
|    | For the entry (a) in column number (2) of serial number 22, the following entry shall be substituted :—   |                               |
|    | "(a) Pan Masala containing Tobacco".  |                               |
| 3. | Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Ordinance, 2007 (No. 1 of 2007) is hereby repealed.   | Repeal.                       |