



## The Gujarat Sales Tax Act, 1969

Act 1 of 1970

### Keyword(s):

Agriculture, Agriculturist, Business, Commission Agent, Commissioner, to Cultivate, to Cultivate Personally, Declared Goods, Dealer, Earlier Law, Goods, Importer, Licence, Licensed Dealer, Manufacture, Permit, Place of Business, Pre, Case, Sales-Tax Autho

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# The Gujarat Government Gazette

## EXTRAORDINARY

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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 the 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 12th March 1970 is hereby published for general information.

K. M. SATWANI,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO. 1 OF 1970.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 13th March 1970).

An Act to consolidate and amend the law relating to the levy of a tax on the sale or purchase of certain goods in the State of Gujarat.

It is hereby enacted in the Twentieth Year of the Republic of India as follows :—

#### CHAPTER I

1. (1) This Act may be called the Gujarat Sales Tax Act, 1969.
- (2) It extends to the whole of the State of Gujarat.
- (3) This section shall come into force at once, and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Short title  
extent and  
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ment.

(4) Any notification, order or rule may be made, and certificates of Registration, Licences, Recognitions or Permits may be granted or issued under this Act, at any time after the passing thereof; but such notification, order, rule or certificate of Registration, Licence, Recognition or Permit made, granted or issued shall not take effect until the appointed day.

Definitions.

2. In this Act, unless the context otherwise requires,—

(1) "agriculture" with all its grammatical variations and cognate expressions includes horticulture, the raising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding or the mere cutting of wood or grass or gathering of fruit;

(2) "agriculturist" means a person who cultivates land personally;

(3) "appointed day" means the date on which the remaining provisions of this Act shall come into force under sub-section (3) of section 1;

(4) "business" includes—

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and

(ii) any transaction of buying, selling or supplying plant, machinery, raw material, processing materials, packing materials, empties, consumable stores, waste products, or such other goods, or waste or scrap of any of them which is ancillary or incidental to or resulting from such trade, commerce, manufacture, adventure or concern;

but does not include any activity in the nature of mere service or profession;

(5) "Commission agent" means a dealer who *bona fide* buys or sells, for an agreed commission, any goods on behalf of principals mentioned in his accounts in respect of each transaction;

(6) "Commissioner" means the person appointed to be the Commissioner of Sales Tax for the purposes of this Act;

(7) "to cultivate" with all its grammatical variations and cognate expressions, means to carry on any agricultural operation;

(8) "to cultivate personally" means to cultivate on one's own account—

(i) by one's own labour, or

(ii) by the labour of one's own family, or

(iii) by servants on wages payable in cash or kind (but not in crop share), or by hired labour under one's personal supervision or the personal supervision of any member of one's family;

*Explanation I.*—A widow or a minor, or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour;

*Explanation II.*—In the case of a Hindu undivided family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family;

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(9) "declared goods" means declared goods as defined in the Central Sales Tax Act, 1956;

(10) "dealer" means any person who buys or sells goods in connection with his business; and includes Central Government, a State Government or any local authority and also any society, club or other association of persons which buys goods from or sells goods to its members or to other persons;

*Exception I.*—An agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally, shall not be deemed to be a dealer within the meaning of this clause;

*Exception II.*—A charitable, religious or educational institution, carrying on the activity of manufacturing, buying, selling or supplying goods, in performance of its functions for achieving its avowed objects, shall not be deemed to be a dealer within the meaning of this clause;

(11) "earlier law" means any of the following laws, that is to say --

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1946.

(i) the Bombay Sales Tax Act, 1946,

Bom.  
Ord.  
No.  
III of  
1952.

(ii) the Bombay Sales Tax (No. 2) Ordinance, 1952,

Bom.  
III of  
1953

(iii) the Bombay Sales Tax Act, 1953,

Bom.  
XLVII  
of  
1953

(iv) the Bombay Sales of Intoxicants Taxation Act, 1953,

Sau.  
Ord.  
No.  
XVIII  
of  
1950.

(v) the Saurashtra Sales Tax Ordinance, 1950,



(vi) the Central Provinces and Berar Sales Tax Act, 1947, as extended to the Kutch area of the State of Gujarat, or

C. P.  
and  
Berar  
Act  
No.  
XXI of  
1947.

(vii) the Bombay Sales Tax Act, 1959,

Bom.  
LI of  
1959.

as amended from time to time and includes enactments which have validated anything done or omitted to be done under these laws;

(12) "goods" means all kinds of moveable property (not being news-papers or actionable claims, or stocks, shares or securities) and all materials, articles and commodities, including standing timber and things attached to or forming part of the land, which are agreed to be severed before sale or under the contract of sale;

(13) "importer" means a dealer who brings any goods into the State, or to whom any goods are despatched from any place outside the State;

(14) "Licence" means a licence granted under section 31 or, as the case may be, section 36 and includes a Licence deemed to have been granted under this Act;

(15) "Licensed dealer" means a Registered dealer holding a Licence;

(16) "manufacture" with all its grammatical variations and cognate expressions, means producing, making, extracting, collecting, altering, ornamenting, finishing or otherwise processing, treating, or adapting any goods; but does not include such manufactures or manufacturing processes as may be prescribed.

(17) "Permit" means a permit granted to a Commission agent under section 33 and includes a Permit deemed to have been granted under this Act;

(18) "person" includes any company or association or body of individuals, whether incorporated or not, a society, club or other institution and also a Hindu undivided family, a firm, a local authority, Central Government or a State Government;

(19) "place of business" includes a ware-house, godown or other place where a dealer stores his goods and any place where he keeps his books of accounts;

(20) "prescribed" means prescribed by rules;

(21) "prohibited goods" means the goods described in entries 1 to 25 (both inclusive) in Part A of Schedule II, or in entries 1 to 12 (both inclusive) in Part B of Schedule II or in entries 1 and 2 in Schedule III and

such other goods as the State Government may, from time to time, by notification in the *Official Gazette*, specify, as such;

(22) "purchase price" means the amount of valuable consideration paid or payable by a person for any purchase made including any sum charged for any thing done by the seller in respect of the goods at the time of or before delivery thereof, other than the cost of insurance for transit or of installation when such cost is separately charged;

(23) "Recognised dealer" means a Registered dealer who holds a Recognition;

(24) "Recognition" means a Recognition granted under section 32 and includes a Recognition deemed to have been granted under this Act;

(25) "Registered dealer" means a dealer registered under section 29 or 30 and includes a dealer who holds a registration certificate deemed to have been granted under this Act;

(26) "resale" for the purposes of sections 7, 8, 10, 13 and 15 means a sale of purchased goods:—

(i) in the same form in which they were purchased, or

(ii) without doing anything to them which amounts to, or results in, a manufacture, or

(iii) being goods specified in entries 1 to 3 in Part A of Schedule II and in entries 1 to 6 in Part B of Schedule II without doing anything to them which takes them out of the description thereof in those entries,

and the word "resell" shall be construed accordingly;

(27) "rules" means rules made under this Act;

(28) "sale" means a sale of goods made within the State, for cash or deferred payment or other valuable consideration, and includes any supply by a society or club or an association to its members on payment of a price or of fees or subscription, but does not include a mortgage, hypothecation, charge or pledge, and the words "sell", "buy" and "purchase" with all their grammatical variations and cognate expressions, shall be construed accordingly;

*Explanation.*—For the purposes of this clause, sale within the State includes a sale determined to be inside the State in accordance with the principles formulated in sub-section (2) of section 4 of the Central Sales Tax Act, 1956;

- (29) "sale price" means the amount of valuable consideration paid or payable to a dealer for any sale made including any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof, other than the cost of insurance for transit or of installation when such cost is separately charged.
- (30) "Schedule" means a Schedule appended to this Act;
- (31) "the State" means the State of Gujarat;
- (32) "tax" means a sales tax, general sales tax, or purchase tax, payable under this Act;
- (33) "taxable goods" means goods other than those on the sale or purchase of which no tax is payable under section 5 or section 49 or a notification issued thereunder;
- (34) "Tribunal" means the Tribunal constituted under section 28;
- (35) "turnover of purchases" means the aggregate of the amounts of purchase price paid and payable by a dealer in respect of any purchase of goods made by him during a given period, after deducting the amount of purchase price, if any, refunded to the dealer by the seller in respect of any goods purchased from the seller and returned to him within the prescribed period;
- (36) "turnover of sales" means the aggregate of the amounts of sale price received and receivable by a dealer in respect of any sale of goods made during a given period after deducting the amount of sale price, if any, refunded by the dealer to a purchaser, in respect of any goods purchased and returned by the purchaser within the prescribed period; and
- (37) "year" means—
- (i) in relation to any dealer who maintains regular books of accounts the year by reference to which the accounts are maintained by him; and
- (ii) in relation to any other dealer, a financial year:

Provided that a Registered dealer shall not be entitled to vary the year by reference to which he maintains his books of accounts, except with the consent of the Commissioner and upon such conditions as the Commissioner may determine.

## CHAPTER II.

## INCIDENCE AND LEVY OF TAX.

3. (1) Every dealer whose turnover either of all sales or of all purchases, made during — Incidence  
of tax.

(i) the year immediately preceding the year within which the appointed day falls,

or

(ii) the year commencing on the first day of the year within which the appointed day falls,

has exceeded or exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, and on his turnover of purchases, made on or after the appointed day :

Provided that a dealer to whom sub-clause (i) does not apply but sub-clause (ii) applies and whose turnover either of all sales or of all purchases first exceeds the relevant limit specified in sub-section (4) after the appointed day shall not be liable to pay tax in respect of sales and purchases which take place upto the time when his turnover of sales, or his turnover of purchases as computed from the first day of the year in which the appointed day falls, first exceeds the relevant limit applicable to him under sub-section (4).

(2) Every dealer whose turnover, either of all sales or of all purchases made during any year being a year subsequent to the year mentioned in sub-section (1), first exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect on and from the first day that year :

Provided that the dealer shall not be liable to pay tax in respect of such sales and purchases as take place during the period commencing on the first day of any such year, upto the time when his turnover of sales or, turnover of purchases as computed from the said first day first exceeds the relevant limit applicable to him under sub-section (4).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, other than tax already levied or leviable, shall, until his turnover of sales or turnover of purchases again first exceeds the relevant limit specified in sub-section (4), cease :

Provided that, where the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then, in respect of such sales and purchases as take place during the period commencing on the date of the cessation of liability to tax upto the time when his turnover of sales or of purchases first exceeds the relevant limit applicable to him under sub-section (4), no tax shall be payable.

(4) For the purposes of this section, the limits of turnover shall be as follows:—

(i) Limit of turnover  
Rs. 20,000.

(a) in the case of a dealer, who is an importer, and the value of taxable goods sold or purchased by him during the year exceeds Rs. 3,000 and the value of any taxable goods brought by him into the State or despatched to him from outside the State during the year exceeds Rs. 3,000;

or

(b) in the case of a dealer (other than the one to whom item (a) of clause (i) applies), who is a manufacturer or who gathers any goods other than agricultural produce as a dealer and the value of taxable goods sold or purchased by him during the year exceeds Rs. 3,000 and the value of any taxable goods manufactured by him or of any taxable goods other than agricultural produce gathered by him during the year exceeds Rs. 3,000.

(ii) Limit of turnover  
Rs. 30,000.

(a) in the case of a dealer of special category, as specified in sub-section (5), who is a manufacturer or who gathers any goods other than agricultural produce as a dealer and the value of taxable goods sold or purchased by him during the year exceeds Rs. 3,000 and the value of any taxable goods manufactured by him or of such goods other than agricultural produce gathered by him during the year exceeds Rs. 3,000 ;

or

(b) in case of a dealer to whom neither clause (i) nor item (a) of this clause applies and the value of taxable goods sold or purchased by him during the year exceeds Rs. 3,000.

(5) For the purpose of sub-section (4) a dealer of special category means a dealer who belongs to any one or more of the following categories of dealers, namely:—

(i) dealers who carry on business of conducting a printing press;

(ii) dealers who manufacture footwear made by hand without using power at any stage;

(iii) dealers who are engaged in the process of parching, roasting or salting (with or without adding turmeric) groundnut seeds or groundnut, cereals or pulses;

(iv) dealers who carry on business of photography;

(v) dealers who conduct an eating house, restaurant, hotel, refreshment room or boarding establishment or a shop or an establishment conducted primarily for the sale of *farsan*, sweetmeats, bread, cakes, biscuits and pastries;

(vi) such class of village artisans and craftsmen engaged in manufacture of products of village industries or handicrafts as the State Government may notify in the *Official Gazette*;

(vii) any other class of small manufacturers or craftsmen or class of establishments which the State Government may notify in the *Official Gazette*.

(6) For the purpose of calculating the limit of turnover for liability to tax :—

(a) except as otherwise expressly provided, the turnover of all sales or, as the case may be, the turnover of all purchases, shall be taken whether such sales or purchases are taxable or not;

(b) the turnover shall include all sales and purchases made by a dealer on his own account, and also on behalf of principals mentioned in his accounts; and

(c) the value of packing material which is used in packing any goods specified in Schedule I and on which no tax is leviable under sub-section (1) of section 21 shall not be taken into account in computing the value of taxable goods under sub-section (4).

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4. (1) Notwithstanding anything contained in section 3, a dealer who is registered under the Central Sales Tax Act, 1956, but who is not liable to pay tax under the said section 3, shall nevertheless be liable to pay tax—

Liability of  
dealer regis-  
tered under  
Act No.  
LXXIV of  
1956 to pay  
tax.

(a) on sales of goods in respect of the purchase of which he has furnished a declaration under sub-section (4) of section 8 of the Central Sales Tax Act, 1956, and

(b) on sales of goods in the manufacture of which the goods so purchased have been used;

and accordingly, the provisions of sections 7 to 13 (both inclusive) shall apply to such sales, as they apply to the sales made by a dealer liable to pay tax under section 3 :

Provided that the tax under this section shall not be payable if the seller shows to the satisfaction of the Commissioner that the purchaser of goods is a dealer registered under this Act and has furnished to such seller a certificate in the prescribed form declaring *inver alia* that the goods so sold to him are intended for resale by him or for use by him in the manufacture or processing of any goods for sale.

(2) Every dealer who is liable to pay tax under sub-section (1) shall, for the purposes of sections 40, 41, 43, 44, 45, 46, 47, 56, 57 and 58 be deemed to be a Registered dealer.

Sales and purchases of certain goods free from all tax.

5. (1) Subject to the conditions or exceptions (if any) set out against each of the goods specified in column 3 of Schedule I, no tax shall be payable on the sales or purchases of any goods specified in that Schedule.

(2) The State Government may, by notification in the *Official Gazette* add to, or enlarge, any entry in Schedule I, or relax or omit any condition or exception specified therein; and thereupon, the said Schedule shall be deemed to be amended accordingly.

(3) Every notification issued under sub-section (2) shall be laid for not less than thirty days before the State Legislature as soon as possible after it is issued and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make, during the session in which it is so laid or the session immediately following. Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

Taxes payable by a dealer.

6. Subject to the provisions of this Act, and to any rules made thereunder there shall be paid by every dealer, who is liable to pay tax under this Act, the tax or taxes leviable in accordance with the provisions of this Chapter.

Levy of sales tax on goods in Schedule II, Part A.

7. There shall be levied a sales tax on the turnover of sales of goods specified in Part A of Schedule II at the rate set out against each of them in column 3 thereof, but after deducting from such turnover,—

(i) resales of goods on the purchase of which the dealer is liable to pay purchase tax under section 16,

(ii) resales of goods purchased by him from a Registered dealer,

(iii) sales of goods, or resales of goods to which clauses (i) and (ii) do not apply, to a Recognised dealer or to a Commission agent holding a permit who purchases on behalf of a principal who is a Recognised dealer, upon such dealer or Commission agent as the case may be, furnishing in the circumstances and subject to the conditions specified in sub-clause (B) and item (ii) of sub-clause (C) of sub-section (1) of section 13, a certificate as provided therein, and

(iv) sales of goods or resales of goods to which clauses (i) and (ii) do not apply, to a Licensed dealer or to a Commission agent holding a permit who purchases on behalf of a principal who is a Licensed dealer, upon such dealer or Commission agent as the case may be, furnishing in the circumstances and subject to the conditions specified in item (i) of sub-clause (A) and item (i) (a) of sub-clause (C) of sub-section (1) of section 13, a certificate as provided therein.

Levy of general sales tax on goods in Schedule II Part B.

8. There shall be levied a general sales tax on the turnover of sales of goods specified in Part B of Schedule II at the rate set out against each of them in column 3 thereof, but after deducting from such turnover,—

(i) resales of goods on the purchase of which the dealer is liable to pay purchase tax under section 16,

(ii) resales of goods, purchased from a Registered dealer by a dealer who is not a Licensed dealer at the time of such purchase, and

(iii) sales of goods, or resales of goods to which clauses (i) and (ii) do not apply, to a Licensed dealer, Recognised dealer or to a Commission agent holding a permit, who purchases on behalf of a principal who is a Licensed dealer or a Recognised dealer, upon such dealer or Commission agent as the case may be furnishing, in the circumstances and subject to the conditions specified in section 13, a certificate as provided therein.

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1966. 9. In order to ensure that after the date of the coming into force of section 15 of the Central Sales Tax Act, 1956, tax shall not be levied on the sales or purchases of declared goods at more than one stage, it is hereby provided that if under this Act, or any earlier law, any tax has been levied or is leviable on the sale or purchase of such goods, then no further tax shall be levied under this Act on any subsequent sale or purchase thereof; and accordingly, for the purpose of arriving at the taxable turnover of sales or purchases of a dealer, there shall be deducted from his total turnover of sales, or as the case may be, of purchases, the sales or purchases of such declared goods, as have borne tax at any earlier stage.

10. (1) There shall be levied a sales tax on the turnover of sales of goods, specified in Schedule III at the rate set out against each of such goods in column 3 thereof, but after deducting from such turnover,—

(i) resales of goods on the purchase of which the dealer is liable to pay purchase tax under section 16,

(ii) resales of goods purchased by him from a Registered dealer,

(iii) sales of goods, or resales of goods to which clauses (i) and (ii) do not apply, to a Recognised dealer or to a Commission agent holding a permit who purchases on behalf of a principal who is a Recognised dealer, upon such dealer or Commission agent as the case may be, furnishing in the circumstances and subject to the conditions specified in sub-clause (B) and item (ii) of sub-clause (C) of sub-section (1) of section 13, a certificate as provided therein, and

(iv) sales of goods or resales of goods to which clauses (i) and (ii) do not apply, to a Licensed dealer or to a Commission agent holding a permit who purchases on behalf of a principal who is a Licensed dealer, upon such dealer or Commission agent as the case may be, furnishing in the circumstances and subject to the conditions specified in item (i) of sub-clause (A) and item (i) (a) of sub-clause (C) of sub-section (1) of section 13, a certificate as provided therein.

(2) There shall be levied a general sales tax on the turnover of sales of goods specified in Schedule III at the rate set out against each of such goods in column 4 thereof, but after deducting from such turnover,—

(i) resales of goods purchased from a Registered dealer, by a dealer who is not a Licensed dealer at the time of such purchase; and

(ii) sales of goods, or resales of goods to which clause (i) does not apply to a Licensed dealer, or Recognised dealer or to a Commission agent holding a



Permit who purchases on behalf of a principal who is a Licensed dealer or a Recognised dealer upon such dealer or Commission agent, as the case may be furnishing in the circumstances and subject to the conditions specified in section 13, a certificate as provided therein.

Exclusion or inclusion of certain purchases for the purposes of deduction under section 7, 8 or 10.

11. For the purposes of deducting under section 7, 8 or 10, resales of goods purchased from a Registered dealer from the turnover of sales, the expression "goods purchased from a Registered dealer" —

(1) shall be construed so as not to include the following classes of purchases :—

(a) a purchase of goods if the goods at the time of their purchase were the goods specified in Schedule I;

(b) a purchase of goods from any person whose sale of such goods has been wholly exempted from payment of tax under section 49 or any notification issued thereunder;

(c) a purchase of goods which is not liable to tax by virtue of the provisions of section 87, and

(2) shall be construed so as to include the following classes of purchases :—

(a) a purchase of goods after the appointed day from a Registered dealer, but not being purchases specified in sub-section (1);

(b) a purchase of goods before the appointed day from a dealer registered under the Bombay Sales Tax Act, 1959, but not being the following classes of purchases :—

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1959.

(i) a purchase of any goods if the goods at the time of their purchase were the goods specified in Schedule A of the said Act;

(ii) a purchase of any goods from any person whose sale of such goods had been wholly exempted from payment of tax under section 41 of the said Act;

(iii) a purchase of any goods which was not liable to tax by virtue of the provisions of section 75 of the said Act;

(iv) a purchase of any goods described in Part II of Schedule B, or Schedule D or Schedule E of the said Act by a dealer holding a Licence under section 23 of the said Act, on the date of such purchase.

Tax payable at a reduced rate on certain sales.

12. Where any dealer liable to pay tax under this Act, sells any taxable goods—

(1) to a Licensed dealer, who certifies in the prescribed form—

(a) that the goods will be despatched in the same form in which they were purchased and without doing anything to them which might amount to or result in a manufacture thereof, within six months from the date of purchase, to his own place of business outside the State for sale or for use in the manufacture of goods for sale outside the State, and

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(b) that in respect of the said place of business he or his manager or agent at that place is a registered dealer under the Central Sales Tax Act, 1956;

(2) to a Commission agent holding a Permit who certifies in the prescribed form—

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1956.

(a) that he is registered under the Central Sales Tax Act, 1956, and

(b) that the goods are purchased by him as Commission agent for his principal who is—

(i) the Central Government and that the goods will be despatched on behalf of such Government outside the State, or

(ii) a dealer whose place of business is outside the State and who is registered under the Central Sales Tax Act, 1956 and that the goods will be sold or will be used in the manufacture of goods for sale outside the State by the principal, or

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(iii) a Registered dealer having a place of business also outside the State and that such principal or his manager or agent is a registered dealer under the Central Sales Tax Act, 1956 and that the goods will be sold or will be used in the manufacture of goods for sale outside the State by such principal, and

(c) that the goods will be despatched outside the State within six months from the date of their purchase by the Commission agent,

then, notwithstanding anything contained in section 7, 8 or 10, on such sale of goods to the Licensed dealer or, as the case may be, the Commission agent, the dealer shall be liable to pay a sales tax at the rate of three *paise* in the rupee, or where a lesser rate is specified in any Schedule in respect of those goods at that lesser rate.

13. (1) There shall not be deducted from the turnover of sales, sales of goods to a Licensed dealer, Recognised dealer or to a Commission agent holding a permit purchasing on behalf of his principal, as provided in sections 7, 8 and 10 unless—

No deduc-  
tion from  
turnover ex-  
cept on a  
certificate.

(A) the Licensed dealer—

(i) certifies in the prescribed form that the goods are purchased for resale in the course of inter-State trade or commerce, or in the course of export out of the territory of India, and that such goods will be so resold within twelve months from the date of such purchase by himself or by another Licensed dealer to whom he resells the goods; or

(ii) certifies in the prescribed form that the goods are intended—

(a) for resale by him otherwise than in the course of inter-State trade or commerce or export out of the territory of India, or

(b) for resale by him in the course of inter-State trade or commerce or export out of the territory of India, within twelve months from the date of such purchase, or

(B) the Recognised dealer certifies in the prescribed form, that the goods other than prohibited goods sold to him are goods purchased by him for use by him as raw or processing materials or as consumable stores in the manufacture of taxable goods for sale by him; or

(C) the Commission agent certifies in the prescribed form that the goods are purchased on behalf of his principal who—

(i) is a Licensed dealer—

(a) and the goods will be resold either by the principal himself or by another Licensed dealer to whom that principal will sell the goods in the course of inter-State trade or commerce, or in the course of export out of the territory of India within twelve months from the date of their purchase by the Commission agent, or

(b) who will resell the goods—

(i) otherwise than in the course of inter-State trade or commerce or export out of the territory of India, or

(ii) in the course of inter-State trade or commerce or export out of the territory of India, within twelve months from the date of such purchase, or

(ii) is a Recognised dealer, and the goods purchased being goods other than prohibited goods will be used by the principal as raw or processing materials or as consumable stores in the manufacture of taxable goods for sale,

and that the Commission agent will despatch the goods to his principal or to the principal's order within three months from the date of their purchase by the Commission agent.

(2) Where a Licensed dealer or a Commission agent has given a certificate as required by clause (A) (i) or as the case may be, clause (C) (i) (a), of sub-section (1) and the goods specified in the certificate are sold to another Licensed dealer, the Licensed dealer, to whom the goods are sold shall, when he resells the goods send to the first mentioned Licensed dealer or, as the case may be, the Commission agent, a certificate in the prescribed form stating *inter-alia* whether goods were resold in the course of inter-State trade or commerce or in the course of export out of the territory of India and the date on which the goods were so resold.

Commission agent to send copy of certificate to principal.

14. Where a Commission agent purchases any goods under a certificate given by him under section 12 or 13 he shall simultaneously send a copy of such certificate to his principal.

Purchase tax payable on certain purchases of goods.

15. Where a dealer who is liable to pay tax under this Act purchases any goods specified in Schedule II or III from a person who is not a Registered dealer, then, unless the goods so purchased are resold by the dealer, there shall be levied, subject to the provisions of section 9,—

(i) in the case of goods specified in Schedule II, a purchase tax on the turnover of such purchases at the rate set out against them in that Schedule, and

(ii) in the case of goods specified in Schedule III, a purchase tax on the turnover of such purchases at a rate equivalent to the rate of sales tax set out against them in that Schedule.

16. (1) Where any dealer or Commission agent has purchased any taxable goods under a certificate given by him under section 12 or 13, and

(a) contrary to such certificate, the goods are used for another purpose, or are not resold or despatched in the manner and within the period certified, or

(b) on the resales in the course of inter-State trade or commerce, of the goods so purchased, no tax under the Central Sales Tax Act, 1956 is actually payable by him on account of any deduction admissible under any of the provisions of the said Act,

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Liability to purchase tax for contravention of terms of certificates etc.

then such dealer or Commission agent shall be liable to pay tax on the purchase price of the goods purchased under such certificate; and accordingly, he shall include the purchase price thereof in his turnover of purchases in his declaration or return under section 40 which he is to furnish next thereafter.

(2) If, in respect of any transaction by a Commission agent made under a certificate given by him under section 12 or 13, the Commission agent—

(a) purchases the goods at one rate, and passes them on to his principal at an increased rate (such increase not being by reason only of his commission or packing, carriage, freight or insurance of the goods and other reasonable charges incidental to their despatch or charged according to trade practice), or

(b) acts for a non-existent principal,

the Commission agent shall be liable to pay purchase tax on the purchase price of the goods so purchased, and accordingly he shall include the purchase price in his turnover of purchases in his declaration or return under section 40 which he is to furnish next thereafter.

(3) The purchase tax leviable under this section in respect of any goods specified in Schedule II or III shall be the aggregate of all taxes which would have been leviable thereon but for the certificate given under section 12 or 13.

(4) If any question arises whether the purchase price of goods purchased under a certificate given under section 12 or 13 is not liable to be included in the turnover of purchases of a dealer or Commission agent under this section, the burden of so proving shall be upon such dealer, or as the case may be, the Commission agent.

17. (1) Where a Commission agent purchases any taxable goods on behalf of his principal, such Commission agent and his principal shall both be jointly and severally liable to pay the tax or taxes, if any, payable under section 15, 16 or 18 as the case may be and nothing in sections 15, 16 and 18 shall affect the liability of the principal under this section.

(2) If the Commission agent shows to the satisfaction of the Commissioner that the tax payable by him under section 15, 16 or 18 as the case may be in respect

Joint and several liability of Commission agent and principal in respect of goods purchased on behalf of principal.

of any goods, has been paid by the principal on whose behalf the goods were purchased, the Commission agent shall not be liable to pay the tax again in respect of the same transaction.

Levy of sales tax or purchase tax on sugarcane.

18. (1) There shall be levied a sales tax or purchase tax on the turnover of sales or as the case may be, turnover of purchases, of sugarcane sold or purchased for such purposes and at such rate not exceeding ten *paise* in the rupee and at such one stage as the State Government may, by notification in the *Official Gazette*, specify; and the seller or purchaser, as the case may be, shall be liable to pay tax on such turnover notwithstanding anything contained in section 3.

(2) Every person who is liable to pay tax under sub-section (1) shall, unless he is already a registered dealer, be deemed to be a registered dealer for the purposes of sections 40, 41, 47, 57 and 58 and a dealer for the purposes of sections 43, 44, 45, 46 and 56.

Liability to pay tax on sale or purchase in contravention of section 18.

19. (1) Where sugarcane purchased for a purpose other than a purpose specified in the notification issued under section 18 is used for a purpose specified in such notification, the purchaser shall be liable to pay the tax leviable under section 18 on the purchase price of the sugarcane so purchased and used.

(2) If the Commissioner has reason to believe that any person has incurred liability to pay tax under sub-section (1), he shall serve on the purchaser a notice requiring him on a date and at a place specified therein, either to attend and produce or cause to be produced all evidence on which the purchaser relies in connection with his liability under this section or to produce such evidence, as is specified in the notice. On the date specified in the notice or as soon as may be thereafter, the Commissioner shall, after considering all the evidence which may be produced, assess to the best of his judgment, the amount of tax due from him.

Liability to purchase tax on certain stocks of goods.

20. (1) Where a dealer, liable to pay tax under this Act,—

(a) dies, or

(b) transfers or otherwise disposes of his business, or effects any change in the ownership thereof, or

(c) is a firm, company, society or other association of persons, or a trust, which is dissolved, liquidated, wound up, or revoked, or

(d) is a Hindu undivided family, and the family is partitioned, or

(e) discontinues his business,

and the stock of goods held by such dealer immediately before the death, transfer, disposal, change, dissolution, liquidation, winding up, revocation, partition or discontinuance, as the case may be, includes—

(i) taxable goods purchased by him from a person who is not a Registered dealer, or

(ii) taxable goods purchased by him on a certificate given by him under section 12 or 13 or on a certificate given by him under section 49,

then there shall be levied a purchase tax on the purchase price of such taxable goods at the relevant rate of purchase tax applicable thereto, as if the dealer had become liable to pay purchase tax on such goods under section 15, 16 or 50 as the case may be :

Provided that, where the business carried on by such dealer is continued after such death, transfer, disposal, change, dissolution, liquidation, winding up, revocation or partition, as the case may be, and the person carrying on such business shows to the satisfaction of the Commissioner that,—

(a) any taxable goods referred to in sub-clause (i) have been resold, or

(b) any taxable goods referred to in sub-clause (ii) have been used for the purpose certified or, as the case may be, resold or despatched in the manner and within the period certified,

then in respect of such goods, no purchase tax shall be levied under this section.

(2) Where the certificate of registration issued to a dealer is cancelled on the ground that in the previous year his turnover of purchases or his turnover of sales did not exceed the relevant limit applicable to him under sub-section (4) of section 3 and the stock of goods held by him immediately before such cancellation includes taxable goods purchased by him on a certificate given under section 12, 13 or 49, there shall be levied on the purchase price of such goods a purchase tax which shall be calculated at the relevant rate of purchase tax applicable thereto under section 15 or under sub-section (3) of section 16, or as the case may be, under section 50.

21: Notwithstanding anything contained in sections 7, 8, 10, 15 and 16— Rate of tax on packing materials.

(1) where goods packed in any materials are sold or purchased, the materials in which the goods are so packed shall be deemed to have been sold or purchased along with the goods and the tax shall be leviable on such sale or purchase of the materials at the rate of tax, if any, as applicable to the sales, or as the case may be, purchases of the goods themselves;

(2) where any packing material is purchased on a certificate under section 13 for resale as packing material but is used in packing any tax-free goods and the goods so packed are sold, then in respect of the material in which the goods are so packed, the tax shall be leviable on the sale of such packing material at the rate applicable thereto under the relevant Schedule, as if the material were sold separately.

22. (1) Where a Commission agent sells any taxable goods on behalf of his principal, such Commission agent and his principal shall both be jointly and severally liable to pay the tax or taxes on the turnover of such sales under section 6. Commission agent liable to tax for sales on behalf of principal.

(2) If the principal, on whose behalf the Commission agent has sold goods, shows to the satisfaction of the Commissioner that the tax has been paid by his Commission agent on such goods under sub-section (1), the principal shall not be liable to pay the tax again in respect of the same transaction.

Power to reduce rate of tax and to amend Schedules.

23. (1) The State Government may by notification in the *Official Gazette* reduce any rate of tax specified in Schedule II or III in respect of any entry (or part thereof) in the said Schedules; and may, by like notification,—

(a) omit or amend any entry (or part thereof) in the said Schedules but not so as to enhance the rate of tax in any case;

(b) transpose any entry (or part thereof) from one of the said Schedules to another;

(c) transpose any entry (or part thereof) from Part A to Part B of Schedule II or *vice versa*;

and thereupon, the Schedule shall be deemed to have been amended accordingly.

(2) Every notification issued under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as possible after it is issued and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make, during the session in which it is so laid or the session immediately following. Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

No deductions under sections 7, 8 and 10 in certain cases.

24. Where any entry (or part thereof) in any Schedule is transposed to any other Schedule or any entry (or part thereof) is transposed from Part A to Part B of Schedule II or *vice-versa*, and as a result of such transposition and on account of the deductions permitted under sections 7, 8 and 10, no tax on any sale or purchase of the goods specified in that entry (or part thereof) be leviable, then notwithstanding anything contained in those sections, the deductions provided in clause (i) of section 7, or clause (ii) of section 8 or as the case may be, clause (ii) of sub-section (1) of section 10 or clause (i) of sub-section (2) of that section, shall not apply to the resale of those goods.

Liability of firm.

25. Notwithstanding any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment :

Provided that, where any such partner retires from the firm he shall intimate the date of his retirement to the Commissioner by a notice in that behalf in writing and he shall be liable to pay the tax and the penalty (if any) remaining unpaid at the time of his retirement and any tax due up to the date of retirement though unassessed at that date :

Provided further that where no such intimation is given within fifteen days from the date of retirement the liability of the partner under the first proviso

shall continue until the date on which such intimation is received by the Commissioner.

26. (1) Where a person who is or has been a dealer, liable to pay tax under this Act, dies, then, Special provision regarding liability to pay tax in certain cases.

(a) if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay the tax including any penalty due from such dealer under this Act or under any earlier law, and

(b) if the business carried on by the dealer is discontinued, whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax (including any penalty) due from such dealer under this Act or under any earlier law,

whether such tax (including any penalty) has been assessed before his death but has remained unpaid or is assessed after his death.

(2) Where a dealer, liable to pay tax under this Act, is a Hindu undivided family, and the joint family property is partitioned amongst the various members or groups of members then each member or group of members shall be jointly and severally liable to pay the tax (including any penalty) due from the dealer under this Act or under any earlier law upto the time of the partition whether such tax (including any penalty) has been assessed before partition but has remained unpaid or is assessed after partition.

(3) Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 25, the tax (including any penalty) due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax (including any penalty) has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfers his business in whole or in part, by sale, lease, leave or licence, hire or in any other manner whatsoever, the dealer and the person to whom the business is transferred shall jointly and severally be liable to pay the tax (including any penalty) due from the dealer under this Act or under any earlier law upto the time of such transfer, whether such tax (including any penalty) has been assessed before such transfer, but has remained unpaid or is assessed thereafter.

(5) Where the dealer liable to pay tax under this Act,—

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian, or

(b) is a trustee who carries on the business under a trust for a beneficiary,



then, if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax (including any penalty) due from the dealer upto the time of the termination of the guardianship or trust, whether such tax (including any penalty) has been assessed before the termination of the guardianship or trust but has remained unpaid or is assessed thereafter.

(6) Where a person becomes liable to pay tax in the manner described in clause (a) of sub-section (1) or in sub-section (4), then, such person shall, notwithstanding anything contained in section 3, be liable to pay tax on the sales or purchases of goods made by him on and after the date of such succession or transfer and shall (unless he already holds a certificate of registration) within thirty days thereof apply for registration :

Provided that, where such person resells any goods purchased by the dealer while carrying on business before such succession or transfer he shall be entitled to such deductions in respect thereof as are permissible under section 7, 8 or 10, as the case may be, had the resale been effected by the dealer himself.

### CHAPTER III.

#### SALES TAX AUTHORITIES AND TRIBUNAL.

Sales Tax  
Authorities.

27. (1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be called the Commissioner of Sales Tax.

(2) To assist the Commissioner in the execution of his functions under this Act, the State Government may appoint Additional Commissioners of Sales Tax (if any), and such number of,—

(a) Deputy Commissioners,

(b) Assistant Commissioners,

(c) Sales Tax Officers, and

(d) other officers and persons, and give them such designations (if any), as the State Government thinks necessary.

(3) The Commissioner shall have jurisdiction over the whole of the State of Gujarat; and an Additional Commissioner of Sales Tax, if any be appointed, shall have jurisdiction over the whole of the State or where the State Government so directs, over any local area thereof. All other officers shall have jurisdiction over the whole of the State or over such local areas as the State Government may specify.

(4) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and an Additional Commissioner, if any be appointed, shall, save as otherwise directed by the State Government, have and exercise within his jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act.

(5) A Deputy Commissioner shall have and exercise in the area within his jurisdiction all the powers, and shall perform all the duties, conferred or imposed on the Commissioner, by or under this Act; but the Commissioner may, by order published in the *Official Gazette*, direct that any Deputy Commissioner, or all Deputy Commissioners generally, shall not exercise such powers or perform such duties as are specified in the order, and thereupon such Deputy Commissioner or, as the case may be, all Deputy Commissioners, shall cease to exercise those powers and perform those duties. The Commissioner may in like manner revoke any such direction and thereupon the powers or duties exercisable or performable by such Deputy Commissioner or, as the case may be, all Deputy Commissioners before such direction was issued, shall be restored to him or them.

(6) Assistant Commissioners, Sales Tax Officers and other Officers shall within their jurisdiction exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to them either generally or as respects any particular matter or class of matters.

(7) The State Government may, subject to such restrictions and conditions (if any), as it may impose by notification in the *Official Gazette*, delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioners or Deputy Commissioners), conferred on the State Government by sub-sections (2) and (3).

(8) All officers and persons appointed under sub-section (2) shall be subordinate to the Commissioner; and the subordination of officers (other than the Commissioner), and of persons amongst themselves shall be such as may be prescribed.

28. (1) The State Government shall constitute a Tribunal consisting of as many members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act. Tribunal.

(2) The State Government shall appoint one of the members of the Tribunal to be the President thereof.

(3) The qualifications of the members constituting the Tribunal shall be such as may be prescribed and a member shall hold office for such period as the State Government may fix in his case.

(4) The State Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member—

(a) is adjudged an insolvent, or

(b) engages during his term of office in any paid employment outside the duties of his office, or

(c) is or becomes in any way concerned or interested in any contract or agreement made by or on behalf of the State Government or participates in any way in the profit thereof or in any benefit or emoluments arising therefrom otherwise than as a member, or

(d) is in the opinion of the State Government, unfit to continue in office by reason of infirmity of mind or body, or

(e) is convicted of an offence involving moral turpitude.

(5) Any vacancy in the membership of the Tribunal shall be filled up by the State Government as soon as practicable.

(6) The functions of the Tribunal may be discharged by one or more Benches thereof constituted in accordance with the regulations made under sub-section (9).

(7) If the members of the Tribunal or a Bench thereof are divided, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided they shall state the point or points on which they differ, and the case shall be referred by the President of the Tribunal for hearing on such point or points to one or more of the other members of the Tribunal; and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those who first heard it.

(8) Subject to such conditions and limitations as may be prescribed the Tribunal shall have power to award costs and the amount of such costs shall be recoverable from the person ordered to pay the same as an arrear of land revenue.

(9) Subject to the previous sanction of the State Government the Tribunal shall, for the purpose of regulating its procedure (including the place or places at which the Tribunal or the Benches thereof shall sit) and the disposal of its business, make regulations consistent with the provisions of this Act and the rules.

(10) The regulations made under sub-section (9) shall be published in the *Official Gazette*.

## CHAPTER IV

### REGISTRATIONS, LICENCES, RECOGNITIONS AND PERMITS.

**Registration.** 29. (1) No dealer shall, while being liable to pay tax under section 3 or under sub-section (6) of section 26, carry on business as a dealer, unless he possesses a valid certificate of registration as provided by this Act.

Provided that the provisions of this sub-section shall not be deemed to have been contravened if the dealer having applied for such registration as in this section provided, within the prescribed time or, as the case may be, within the period specified in sub-section (6) of section 26, carries on such business.

(2) Every dealer, required by sub-section (1) to possess a certificate of registration, shall apply in the prescribed manner to the prescribed authority.

(3) If the prescribed authority is satisfied that an application for registration is in order, it shall register the applicant and issue to him a certificate of registration in the prescribed form.

(4) The prescribed authority may, after considering any information furnished under any provisions of this Act or otherwise received, amend, from time to time, any certificate of registration.

(5) When any dealer has been subjected or is liable to be subjected to a penalty under section 45, or is convicted under section 75 or has compounded an offence under section 81 in respect of any contravention of sub-section (1), the prescribed authority shall register such dealer, if such dealer is not a registered dealer, and issue to him a certificate of registration, and such registration shall take effect from the date of the issue of the certificate in every respect as if it had been issued under sub-section (3) on the dealer's application.

(6) If any person upon an application made by him has been registered as a dealer under this section, and thereafter it is found that he ought not to have been so registered under the provisions of this section, either because he is not a dealer or because he is not liable to pay tax, he shall be liable to pay tax on his sales or purchases made during the period commencing on the date on which his registration certificate took effect and ending with its cancellation, notwithstanding that he may not be liable to pay tax under the provisions of this Act.

(7) Where—

(a) any business, in respect of which a certificate of registration has been issued under this section, has been discontinued or transferred, or

(b) neither the turnover of sales nor the turnover of purchases of a dealer has during the preceding year exceeded the relevant limit specified in sub-section (4) of section 3,

and the dealer applies in the prescribed manner for cancellation of his registration, the prescribed authority shall cancel the registration with effect from such date as it may fix in accordance with the rules :

Provided that, where the Commissioner is satisfied that any business in respect of which a certificate has been issued under this section, has been discontinued and the dealer has failed to apply as aforesaid for cancellation of registration, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, cancel the registration with effect from such date as he may fix to be the date from which the business has been discontinued :

Provided further that, the cancellation of a certificate of registration on an application of the dealer or otherwise, shall not affect the liability of the dealer to pay the tax (including any penalty) due for any period prior to the date of cancellation whether such tax (including any penalty) is assessed before the date of cancellation but remains unpaid, or is assessed thereafter or his liability to pay tax as provided in section 20.

Voluntary  
Registration  
of dealers.

30. (1) If on the application of any dealer having a fixed or regular place of business in the State, for registration under this section, the authority prescribed for the purpose of section 29 is satisfied that his gross turnover of sales or purchases during a year has exceeded or is likely to exceed Rs. 5,000, the said authority, may, notwithstanding that the dealer may not be liable to pay tax under section 3, register the dealer and grant him a certificate of registration in the prescribed manner.

(2) The provisions of sub-sections (3) and (4) and clause (a) of sub-section (7) of section 29 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon application made under this section shall, so long as his registration remains in force, be liable to pay tax under this Act, notwithstanding anything contained in section 3.

(4) The registration of a dealer upon application made under this section shall be in force for a period of not less than one complete year and shall remain in force thereafter unless cancelled under the provisions of this Act.

(5) Subject to the provisions of sub-section (4), a dealer registered upon application made under this section may apply in prescribed manner not less than two months before the end of a year to the authority which granted him the certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made and the said authority shall, unless the dealer is liable to pay tax under section 3, cancel the registration accordingly.

Licencees.

31. Where, during the previous or current year,—

(a) the turnover of sales by a Registered dealer to other Registered dealers, or

(b) the turnover of sales of a Registered dealer, of goods which are exported by him from the State outside the territory of India, or despatched by him from the State to any place in India outside the State,

exceeds thirty thousand rupees, he may apply for a Licence to the Commissioner. Subject to the provisions of section 34, the Commissioner shall if the dealer satisfies such further requirements (including the furnishing of adequate security) as may be prescribed, issue to him a Licence in such form, and subject to such conditions, as may be prescribed.

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*Explanation.*—Where a Registered dealer has, during the year immediately preceding the year within which the appointed day falls or the year commencing on the first day of the year within which the appointed day falls, been a dealer registered under the Bombay Sales Tax Act, 1959 and the turnover of sales made by him during any such year to other dealers registered under that Act, or the turnover of sales made by him during any such year of goods which were exported or despatched by him to a destination referred to in clause (b) had exceeded thirty thousand rupees, he may also apply under this section for a Licence to the Commissioner and the Commissioner shall issue to him a Licence in the manner aforesaid.

32. Where during the previous or current year, the value of all taxable goods manufactured for sale by a dealer registered under section 29 or by a dealer registered under section 30, whose turnover of sales or purchases has subsequently, exceeded the limits specified in sub-section (4) of section 3, exceeds Rs. 3,000, such dealer may apply for Recognition to the Commissioner. Subject to the provisions of section 34, the Commissioner shall issue to him a Recognition in such form, and on such conditions, as may be prescribed. Recognitions.

Bom.  
LI of  
1959.

*Explanation.*—Where a Registered dealer has, during the year immediately preceding the year within which the appointed day falls or the year commencing on the first day of the year within which the appointed day falls, been a dealer registered under the Bombay Sales Tax Act, 1959 and the value of all taxable goods manufactured in any such year for sale by him had exceeded Rs. 3,000, he may also apply for a Recognition to the Commissioner and the Commissioner shall issue to him a Recognition in the manner aforesaid.

33. A Registered dealer, who *bona fide* buys for an agreed commission any goods on behalf of a principal mentioned in his account in respect of each transaction and whose turnover of such purchases during the previous year or current year exceeds thirty thousand rupees, may apply for a Permit to the Commissioner. Subject to the provisions of section 34, the Commissioner shall issue to him a Permit in such form, and subject to such conditions, as may be prescribed. Permits.

Bom.  
LI of  
1959.

*Explanation.*—Where a Registered dealer has, during the year immediately preceding the year within which the appointed day falls or the year commencing on the first day of the year within which the appointed day falls, been a dealer registered under the Bombay Sales Tax Act, 1959 and who *bona fide* bought for an agreed commission any goods on behalf of a principal mentioned in his account in respect of each transaction and whose turnover of such purchases has exceeded thirty thousand rupees in any such year, he may also apply under this section for a Permit to the Commissioner and the Commissioner may issue to him a Permit in the manner aforesaid.

Commissioner  
may refuse  
Licence etc.

34. The Commissioner may refuse to grant a Licence or Recognition or as the case may be, Permit to a dealer under any of the following circumstances, that is to say,—

(a) if a Licence, Recognition or, as the case may be, Permit previously granted under this Act or a Licence, Authorisation, Recognition, or as the case <sup>Bom.</sup> <sub>LI</sub> of may be, Permit granted under the Bombay Sales Tax Act, 1959, to such dealer, has been cancelled in the circumstances other than those referred to in sub-section (1) of section 35,

(b) if the dealer's Licence, or Recognition, or as the case may be, Permit has been suspended and the period of suspension has not expired,

(c) if the dealer—

(i) has failed to pay any tax (including any penalty) due from him by or under any provisions of this Act, or any earlier law; or

(ii) has failed, without sufficient cause, to furnish any declaration or return required to be furnished by or under the provisions of this Act (other than the provisions of section 61), or any earlier law; or

(iii) is an undischarged insolvent; or

(iv) has been convicted of an offence under this Act or any earlier law,

(d) if the dealer is a firm, and any partner thereof is a person,—

(i) whose Licence, Authorization, Recognition or Permit has been cancelled in the circumstances referred to in clause (a), or

(ii) to whom a Licence, Recognition or Permit, was previously refused in the circumstances referred to in clause (c).

Cancellation  
or suspen-  
sion of  
Licence etc.

35. (1) If—

(a) the registration of a Licensed dealer, Recognised dealer or Commission agent holding a Permit is cancelled; or

(b) in any year,—

(i) the turnover of sales of a Licensed dealer or as the case may be, the turnover of purchases of a Commission agent holding a Permit fails to exceed the amount requisite for the grant of a Licence, or Permit, or

(ii) the value of taxable goods manufactured for sale by a Recognised dealer fails to exceed the amount requisite for the grant of a Recognition; or

(c) the Licensed dealer, Recognised dealer or Commission agent holding a Permit does not wish to continue to have a Licence, Recognition or Permit,

then, in the circumstances stated—

(i) in clause (a), the dealer shall forthwith,

(ii) in clause (b), the dealer shall within thirty days from the end of such year, and

(iii) in clause (c), the dealer may at any time,

present his Licence, Recognition or Permit to the Commissioner for cancellation, and the Commissioner shall cancel the Licence, Recognition or, as the case may be, Permit; and accordingly, in the circumstances stated in clause (a) the Licence, Recognition or Permit shall stand cancelled from the date of the cancellation of the registration, and in any other case it shall cease to have effect from the date of presentation for cancellation.

(2) If a Licensed dealer, Recognised dealer or Commission agent holding a Permit—

(a) fails to pay any tax (including any penalty) due from him under any provisions of this Act, or of any earlier law, or

(b) contravenes or has contravened any provisions of this Act or the rules or any conditions of his Licence, Recognition or Permit, or

(c) becomes an insolvent, or

(d) has been convicted of an offence under this Act, or any earlier law,

the Commissioner may, after giving the Licensed dealer, or Recognised dealer or as the case may be, Commission agent a reasonable opportunity of being heard, suspend the Licence or, Recognition or as the case may be, Permit, for such period as he thinks fit or cancel it.

Bom. 36. (1) Every Registered dealer whose Licence issued under the Bombay Sales Tax Act, 1959 (hereinafter in this section referred to as the existing Licence) is deemed to be a Licence under clause (b) of sub-section (2) of section 88 of this Act, shall obtain from the Commissioner, a fresh Licence.

Substitution of Licence under Bombay Sales Tax Act, 1959 by a fresh Licence.

(2) An application for the purpose of obtaining a fresh Licence under sub-section (1) shall be made by a dealer in the prescribed form and within the prescribed period, to the Commissioner and such application shall be accompanied by a copy of the existing Licence. The dealer shall produce the Licence held by him, together with the additional copies thereof, if any, which were issued to him, before the Commissioner when he is asked to do so.

(3) On receipt of such application, the Commissioner shall, subject to the provisions of this Act, grant a fresh Licence to such dealer and endorse the fact of such grant of fresh Licence on the existing Licence and on the additional copies thereof, if any, produced before him :

Provided that where the existing Licence was issued on the dealer's furnishing any security, the dealer shall be liable to furnish fresh security in accordance with the rules for obtaining a fresh Licence under this section.

(4) Where the dealer fails to make an application required to be made under sub-section (2), the existing Licence shall stand cancelled from the date of the expiry of the period prescribed under sub-section (2) and the dealer shall forthwith present the same to the Commissioner for cancellation.



Non-transferability of Registration, Licence, etc.

37. Save as otherwise provided in section 39, a certificate of registration, Licence, Recognition or Permit shall be personal to the dealer to whom it is granted, and shall not be transferable.

Information to be furnished regarding changes in business, etc.

38. If any dealer liable to pay tax under this Act—

(a) transfers his business, in whole or in part, by sale, lease, leave or licence, hire or in any other manner whatsoever, or otherwise disposes of his business or any part thereof, or effects or knows of any other change in the ownership of the business, or

(b) discontinues his business or, changes the place thereof or opens a new place of business, or

(c) changes the name of his business, or

(d) enters into a partnership or other association in regard to his business,

he shall, within the prescribed time, inform the prescribed authority accordingly; and where any such dealer dies, his executor, administrator or other legal representative, or where any such dealer is a firm and there is a change in the constitution of the firm or the firm is dissolved, every person who was a partner thereof, shall, in like manner, inform the said authority of such death, change in the constitution or, as the case may be, dissolution.

Certificate of registration, Licence etc., to continue in certain circumstances.

39. Where a Registered dealer—

(a) effects a change in the name of his business, or

(b) is a firm, and there is a change in the constitution of the firm without dissolution thereof, or

(c) is a trustee of a trust, and there is change in the trustees thereof, or

(d) is a guardian of a ward, and there is a change in the guardian, or

(e) is a Hindu undivided family and the business of such family is converted into a partnership business with all or any of the coparceners as partners thereof,

then, merely by reason of any of the circumstances aforesaid, it shall not be necessary for the dealer, or the firm with the changed constitution, or the new trustees, or new guardian or as the case may be, the partners of such partnership business, to apply for a fresh certificate of registration and on information being furnished in the manner required by section 38, the certificate of registration shall be amended; and any Licence, Recognition or Permit granted to the Registered dealer prior to any such change as is mentioned aforesaid shall, subject to the provisions of section 35, also continue to be valid, as also any certificates given under section 12 or 13 under such Licence, Recognition or Permit.

## CHAPTER V.

## DECLARATIONS, RETURNS, ASSESSMENTS, PAYMENTS, PENALTY AND RECOVERY AND REFUND OF TAX.

40. (1) Every Registered dealer shall furnish declarations or returns for such period, by such dates, and to such authority, as may be prescribed :

Declarations  
and  
Returns.

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such dealer from furnishing such declarations or returns or permit any such dealer,—

(a) to furnish them for such different periods, or

(b) to furnish a consolidated declaration or return relating to all or any of the places of business of the dealer in the State for the said period, or for such different period, to such authority,

as he may direct.

(2) If the Commissioner has reason to believe—

(a) that the turnover of sales or the turnover of purchases of any dealer is likely to exceed the relevant limit specified in sub-section (4) of section 3 for liability to pay tax, or

(b) that either the turnover of sales or the turnover of purchases of any dealer has during any year exceeded—

(i) Rs. 15,000 in the case of a dealer who is an importer or manufacturer other than a dealer of special category specified in sub-section (5) of section 3, or

(ii) Rs. 25,000 in the case of any other dealer,

he may, by notice served in the prescribed manner, require such dealer to furnish declarations or returns as if he were a Registered dealer; but no tax shall be payable by such dealer, unless his turnover exceeds the relevant limit specified in sub-section (4) of section 3, nor otherwise than in accordance with the other provisions of this Act.

(3) If any dealer having furnished declarations or returns under sub-section (1) or (2), discovers any omission or incorrect statement therein, he may furnish a revised declaration or return before the expiry of three months next following the last date prescribed for furnishing the original declaration or return.

41. (1) The amount of tax due from a Registered dealer shall be assessed separately for each year during which he is liable to pay the tax or, on an application by any such dealer to that effect, for such period exceeding one year during which he is so liable as is specified in the application :

Assessment  
of taxes.

Provided that when such dealer fails to furnish any declaration or return relating to any period of any year by the prescribed date, the Commissioner may, if he thinks fit, assess the tax due from such dealer separately for different parts of such year :

Provided further that the Commissioner may, subject to such conditions as may be prescribed, and for reasons to be recorded in writing, assess the tax due from any dealer during a part of a year.

(2) If the Commissioner is satisfied that the declarations or returns furnished in respect of any period are correct and complete, he shall assess the amount of tax due from the dealer on the basis of such declarations or returns.

(3) If the Commissioner is not satisfied that the declarations or returns furnished in respect of any period are correct and complete, and he thinks it necessary to require the presence of the dealer or the production of further evidence, he shall serve on such dealer in the prescribed manner a notice requiring him on a date and at a place specified therein, either to attend and produce or cause to be produced all evidence on which such dealer relies in support of his declarations or returns, or to produce such evidence as is specified in the notice.

On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence which may be produced, assess the amount of tax due from the dealer.

(4) If a dealer fails to comply with the terms of any notice issued under subsection (3), the Commissioner shall assess, to the best of his judgment, the amount of tax due from him.

(5) If a dealer does not furnish declarations or returns in respect of any period by the prescribed date, the Commissioner shall, after giving the dealer a reasonable opportunity of being heard, assess to the best of his judgment, the amount of tax (if any) due from him.

(6) If the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration within time as required by section 29, the Commissioner shall, after giving him a notice in the prescribed form for a reasonable opportunity of being heard, assess to the best of his judgment, the amount of tax (if any) due from the dealer in respect of such period, and any period subsequent thereto.

(7) Notwithstanding anything contained in this section, if a dealer liable to pay tax has not employed regularly any method of accounting or if in the opinion of the Commissioner, assessment cannot be made properly on the basis of the accounts maintained by a dealer, the Commissioner shall assess to the best of his judgment, the amount of tax due from such dealer.

(8) Any assessment made under this section shall be without prejudice to any penalty, or prosecution for an offence, under this Act.

42. (1)(a) No order of assessment for a year or part of a year shall be made under sub-section (3) or (4) of section 41 at any time after the expiry of three years from the end of the year in which the last monthly, quarterly or as the case may be, annual return is filed. Time limit for completion of assessments.

(b) Where the Commissioner issues a notice under sub-section (6) of section 41 to any dealer for assessment of tax in respect of any period, no order of assessment shall be made for such part of the period, if any, as is prior to :—

(i) a period of eight years ending on the last date of the year immediately preceding the year in which such notice is issued, in a case where the Commissioner has reason to believe that such dealer has failed to apply for registration with intention to defraud Government revenue; and

(ii) a period of four years ending on the last date as aforesaid, in any other case :

Provided that for the purpose of this section if it is considered necessary so to do, the State Government may, subject to such conditions as it may deem fit, and the Commissioner may, subject to such conditions as may be prescribed, by a general or special order, stay, either generally or for a specified period, the assessment proceedings of a dealer or class of dealers :

Provided further that in computing the period of limitation for the purposes of this section, any period during which assessment proceedings are stayed under the first proviso or by an order or injunction of any court or authority shall be excluded :

Provided further that where a fresh assessment is required to be made in pursuance of any order under section 65, 67 or 69 or in pursuance of any order of any court or authority such fresh assessment shall be made at any time within three years from the date of such order.

(2) Nothing in sub-section (1) shall apply to any assessment proceedings (including any notice issued) pending immediately before the appointed day.

43. Where in respect of any tax (including any penalty) due from a dealer under this Act or under any earlier law, any other person is liable for the payment thereof under any provisions of this Act or earlier law, all the relevant provisions of this Act or, as the case may be, of the earlier law, shall in respect of such liability apply to such person also, as if he were the dealer himself. Applicability of the Act or earlier law to other persons liable to pay tax.

44. If the Commissioner has reason to believe that any turnover of sales or turnover of purchases of any goods chargeable to tax under this Act has not been assessed in respect of any period in an order of assessment made under section 41, then the Commissioner may— Reassessment of turnover escaping assessment.

(a) where he has reason to believe that the dealer has concealed such sales or purchases or any material particulars relating thereto, or has knowingly furnished incorrect declarations or returns, at any time within eight years, and

(b) in any other case, at any time within five years,

of the end of the period to which such turnover relates, serve on the dealer liable to pay tax in respect of such turnover, a notice containing all or any of the requisitions which may be included in a notice in the prescribed manner and assess, not later than three years from the date of service of the notice, the amount of tax due from such dealer to the best of his judgment :

Provided that the amount of tax shall be assessed at the rates at which it would have been liable to tax had there been no escapement of assessment but after making deductions (if any) permitted from time to time by or under this Act :

Provided further that where in respect of such assessment, proceedings are pending in appeal or revision, the appropriate appellate or revisional authority under this Act may, on its own motion or on the report of the Commissioner after giving the dealer concerned a reasonable opportunity of being heard, pass such order as it deems fit:

Provided further that the provisions of all the provisos to sub-section (1) of section 42 shall *mutatis-mutandis* apply to assessment proceedings under this section.

Imposition  
of penalty  
in certain  
cases and  
bar to pro-  
secution.

45. (1) Where any dealer or Commission agent becomes liable to pay purchase tax under the provisions of sub-section (1) or (2) of section 16, then, the Commissioner may impose on him, in addition to any tax payable,—

(a) if he has included the purchase price of the goods in his turnover of purchases as required by sub-section (1) of section 16, a sum by way of penalty not exceeding half the amount of tax, and

(b) if he has not so included the purchase price as aforesaid, a sum by way of penalty not exceeding twice the amount of tax.

(2) If, while assessing the amount of tax due from a dealer under section 41, it appears to the Commissioner that such dealer—

(a) has failed to apply for registration as required by section 29, or

(b) has without reasonable cause, failed to comply with the notice under section 41, or

(c) has concealed the particulars of any transaction or deliberately furnished inaccurate particulars of any transaction liable to tax,

the Commissioner may impose upon the dealer by way of penalty, in addition to any tax assessed under section 41, a sum not exceeding one and one-half times the amount of the tax.

(3) If a dealer fails to present his Licence, Recognition or as the case may be, Permit for cancellation as required by section 35 or 36, the Commissioner may impose upon the dealer by way of penalty, a sum not exceeding two thousand rupees.

(4) If a dealer fails without sufficient cause to furnish any<sup>n</sup> declaration or any return as required by section 40, the Commissioner may impose upon the dealer by way of penalty, a sum not exceeding two thousand rupees.

(5) If a dealer does not, without reasonable cause, pay tax within the time he is required by or under the provisions of this Act to pay it, he shall, subject to the provisions of sub-section (4) of section 65, pay by way of penalty, in addition to the amount of tax, a sum equal to,—

(a) one per cent of the amount of tax per month for the first three months, after the last date by which he should have paid that tax, and

(b) one and one-half per cent of the amount of tax per month thereafter, during the time he continues to make default in the payment of tax :

Provided that the Commissioner may, subject to such conditions as may be prescribed, and an appellate authority in an appeal under section 65 may, remit the whole or any part of the penalty payable in respect of any period.

(6) Where a dealer has failed to pay the whole of the amount of tax as required by sub-section (2) of section 47 or the whole of the extra amount of tax as required by sub-section (3) of that section or where in the case of a dealer, the amount of tax assessed or re-assessed for any period under section 41 or section 44 exceeds the sum already paid by a dealer in respect of such period prior to such assessment or reassessment by more than twenty per cent of the sum so paid, the dealer shall be deemed to have failed to pay the tax to the extent of the difference between the amount payable as aforesaid and the amount paid and the dealer shall pay by way of penalty on the amount of difference a sum calculated in accordance with the provisions of sub-section (5) and the provisions of sub-section (5) shall, so far as may be, apply thereto:

Provided that where in assessing the amount of tax from any dealer under section 41 in respect of any period the time taken for making an order of assessment exceeds eighteen months from the date of expiry of the time prescribed for the payment of tax under section 47, the Commissioner shall remit the amount of penalty payable by the dealer for the period between the date of expiry of the said period of eighteen months and the date of payment of tax specified in the notice under sub-section (4) of section 47 :

Provided further that where the Commissioner is satisfied that the difference between the amount payable as assessed or reassessed and the amount paid, has taken place not without a reasonable cause, the Commissioner may remit the whole or the part of the penalty, payable in respect of any period by any dealer.

(7) Wherever any person fails without sufficient cause, to furnish any information required by section 38, the Commissioner may, by an order in writing, impose upon the dealer by way of penalty a sum not exceeding two thousand rupees.

(8) If any dealer contravenes the provisions of section 57, the Commissioner may, direct him to pay by way of penalty a sum not exceeding ten percent of the amount of the bill or cash memorandum in respect of which such contravention has been made.

(9) If the Commissioner has reason to believe that any person is liable to a penalty under any of the provisions of this section, he shall serve on him a notice requiring him on a date and at a place specified in the notice to attend and to show cause why a penalty as provided in such provision should not be imposed on him.

(10) The Commissioner shall thereupon hold an inquiry and shall make such order as he thinks fit.

Imposition of penalty for contravening certain provisions.

46. (1) If any person collects any amount by way of tax in contravention of the provisions of section 56, he shall be liable to pay, in addition to any tax for which he may be liable,

(i) a penalty equal to such amount as shall not be less than the amount so collected or more than double such amount, in a case where the Commissioner has reason to believe that such person has wilfully contravened the provisions of section 56, and

(ii) a penalty equal to the amount so collected, in any other case.

(2) If any person being a dealer liable to pay tax under this Act or being a dealer who was required to do so by the Commissioner by notice served on him, fails to maintain accounts in the manner specified in sub-section (1) of section 58, or fails when directed to do so under that section to keep any accounts or record in accordance with the direction, he shall be liable to pay in addition to any tax for which he may be liable, a penalty of the amount not exceeding two thousand rupees or double the amount of tax which would have been payable had there been no such contravention, whichever is less.

(3) If the Commissioner, in the course of any proceedings under this Act or otherwise, has reason to believe that any person has become liable to a penalty under sub-section (1) or (2), he shall serve on such person a notice requiring him on a date and at a place specified in the notice to attend and to show cause why a penalty as provided in sub-section (1) or (2) should not be imposed on him.

(4) The Commissioner shall thereupon hold an inquiry and shall make such order as he thinks fit.

47. (d) Tax shall be paid in the manner herein provided, and at such intervals as may be prescribed. Payment of tax, etc.

(2) A Registered dealer furnishing declarations or returns as required by sub-section (1) of section 40, shall first pay into a Government treasury, in the manner prescribed the whole amount of tax due from him according to such declaration or return alongwith the amount of any penalty payable by him under section 45.

(3) A Registered dealer furnishing a revised declaration or revised return in accordance with sub-section (3) of section 40 which revised declaration or revised return shows that a larger amount of tax than already paid is payable, shall first pay into a Government treasury the extra amount of tax.

(4) (a) The amount of tax—

(i) due where declarations or returns have been furnished without full payment therefor, or

(ii) assessed or re-assessed for any period under section 41 or section 44 less any sum already paid by the dealer in respect of such period, or assessed under section 19 or 50, and

(b) the amount of penalty (if any) levied under section 45 or 46,

shall be paid by the dealer or the person liable therefor into a Government treasury by such date as may be specified in a notice issued by the Commissioner for this purpose, being a date not earlier than thirty days from the date of service of the notice :

Provided that the Commissioner or an appellate authority in an appeal under section 65 may, in respect of any particular dealer or person, and for reasons to be recorded in writing, extend the date of payment, or allow him to pay the tax or penalty (if any) by instalments.

(5) Any tax or penalty which remains unpaid after the date specified in the notice for payment, or after the extended date of payment, and any instalment not duly paid, shall be recoverable as an arrear of land revenue.

(6) The State Government may, by general or special order published in the *Official Gazette*, authorise any officer not below the rank of a Sales Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any dealer or person under this Act or under an earlier law, the powers of a Collector under the Bombay Land Revenue Code, 1879 to recover arrears of land revenue.



Special mode  
of recovery.

48. Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer at his last address known to the Commissioner, require,—

(a) any person from whom any amount of money is due, or may become due, to a dealer and on whom notice has been served under sub-section (4) of section 47, or

(b) any person who holds or may subsequently hold money for or on account of such dealer,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax and penalty, or the whole of the money when it is equal to or less than that amount.

*Explanation.*—For the purpose of this section, the amount of money due to a dealer from, or money held for or on account of a dealer by, any person, shall be calculated after deducting therefrom such claims (if any), lawfully subsisting, as may have fallen due for payment by such dealer to such person.

The Commissioner may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice

Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

Any person discharging any liability to the dealer after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the dealer for tax and penalty, whichever is less.

Where a person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the dealer or that the amount held for or on account of the dealer is under genuine dispute, the Commissioner shall hold an enquiry and after giving a reasonable opportunity of being heard to such person and the dealer, shall make such order as he thinks fit.

Any amount of money which a person is required to pay to the Commissioner, or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue.

49. (1) Subject to the conditions or exemptions, if any, specified in relation to <sup>Exemptions.</sup> them, the following classes of sales or purchases shall be exempt from the payment of the whole of tax payable under the provisions of this Act, namely :—

(i) Sales to the Canteen Stores Department (India) of goods certified by it as being intended for being sold directly or through Canteens to members of the Armed Forces of India at any place whether in Gujarat State or outside it;

(ii) Sales by the Canteen Stores Department (India) to the Unit Canteens run by officers of the Armed Forces of India, of goods which are intended for being sold to members of the Armed Forces of India;

(iii) Sales by Unit Canteens run by officers of the Armed Forces of India, of goods obtained by such Unit Canteens from the Canteen Stores Department (India), to members of the Armed Forces of India;

(iv) Sales of goods by the Canteen Stores Department (India) to members of the Armed Forces of India;

(v) Sales to branches or depots of the Military Farms Department (India) situated in the State of Gujarat, of milk products including cream, butter, *ghee*, and *khoa* (except buttermilk, curds, *lassi* and *chakka*, and sweetmeats including *shrikhand*, *basudi* and *dudhpak*), certified by the officers in charge of the said branches or depots as being intended for being supplied directly or through the parent farms conducted by the said department anywhere in India, to the members of the Armed Forces of India;

(vi) Sales of goods to the offices and agencies of the United Nations Organisation specified hereunder, if the purchasing office or agency furnishes to the selling dealer a certificate in the prescribed form declaring *inter alia* that the goods are purchased for official use of such office or agency, namely :—

- (1) The United Nations World Health Organisation;
- (2) The United Nations Children's Fund;
- (3) The United Nations Informations Centre;
- (4) The United Nations Technical Assistance Board;
- (5) The United Nations Military Observers Group in India and Pakistan;
- (6) The International Labour Office;
- (7) The United Nations Food and Agriculture Organisation;
- (8) The United Nations Educational Scientific and Cultural Organisation;

(vii) Sales of goods to the duly accredited representatives of CARE India (Co-operative for American Relief Everywhere, Incorporated), if the accredited representative furnishes to the selling dealer a certificate in the prescribed form declaring *inter alia* that the goods are purchased by CARE India for distribution in India free of cost.

(2) Subject to such conditions as it may impose, the State Government may, if it considers it necessary so to do in the public interest, by notification in the *Official Gazette*, exempt any specified class of sales or purchases from payment of the whole or any part of any tax payable under the provisions of this Act.

(3) Every notification issued under sub-section (2) shall be laid for not less than thirty days before the State Legislature as soon as possible after it is issued and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make, during the session in which it is so laid or the session immediately following. Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

Liability to pay tax in event of breach of condition of exemption.

50. (1) If any specified class of sales or purchases is exempted under section 49 from the whole or any part of any tax payable under this Act subject to any condition, then, in the event of a breach of such condition in respect of any goods so sold or purchased, the seller or purchaser responsible for such breach shall, notwithstanding anything contained in section 3, be liable to pay tax on such sale or purchase, as the case may be, to the extent to which it was exempted under section 49 from the payment of tax.

(2) If the Commissioner has reason to believe that the seller or purchaser, as the case may be, has incurred liability to pay tax under sub-section (1), he shall serve on the seller or purchaser, as the case may be, a notice requiring him on a date and a place specified therein, either to attend and produce or cause to be produced all evidence on which such person relies in connection with his liability under this section or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence which may be produced, assess to the best of his judgment, the amount of tax due from him within a period of not more than four years from the date on which the breach concerned has come to the notice of the Commissioner :

Provided that the provisions of all the provisos to sub-section (1) of section 42 shall *mutatis-mutandis* apply to assessment proceedings under this section.

Drawback, set off, refund etc.

51. The State Government may by rules provide, that —

(a) in such circumstances and subject to such conditions as may be specified in the rules a drawback, set off, or refund of the whole or any part of the tax —

(i) paid or levied or leviable under the Bombay Sales Tax Act, 1959 in Bom. respect of any earlier sales or purchases of goods which are held in stock by <sup>LI of</sup> 1969, a dealer on the appointed day, be granted to such dealer, or

Bom.  
LI of  
1959.

(ii) paid or levied or leviable in respect of any earlier sale or purchase of goods under this Act or the Bombay Sales Tax Act, 1959, be granted to the purchasing dealer;

(b) for the purpose of the levy of tax under any of the provisions of this Act, the sale price or purchase price shall, in the case of any class of sales or purchases, be reduced to such extent, and in such manner, as may be specified in the rules.

52. The Commissioner shall refund to a person the amount of tax and penalty (if any) paid by such person in excess of the amount due from him. The refund may be either by cash payment or, at the option of the person by deduction of such excess from the amount of tax and penalty due in respect of any other period: Refund of excess payment.

Provided that the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (4) of section 47 or under the relevant provisions of the earlier law has been issued, and shall then refund the balance (if any).

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1956.

53. Where any declared goods are sold by a dealer in the course of inter-State trade or commerce, and such dealer shows to the satisfaction of the Commissioner that a tax under this Act, or any earlier law has been levied in respect of any earlier sale or purchase of such goods made in the State after the date of the coming into force of section 15 of the Central Sales Tax Act, 1956, then an amount equal to the tax so levied shall be refunded to such dealer in such manner, and subject to such conditions, as may be prescribed. Refund of tax on declared goods in the course of inter State trade or commerce.

54. (f) Where an amount required to be refunded by the Commissioner to any person by virtue of an order issued after the appointed day is not so refunded to him within ninety days of the date of the order, the State Government shall pay to such person simple interest at four and half per cent per annum on the said amount from the date immediately following the expiry of the period of ninety days to the date of the refund: Interest on delayed refunds.

Provided that no interest shall be payable where an appeal or revision application is filed or where an application has been made to the Tribunal to refer to the High Court any question of law.

*Explanation 1.*—If the delay in granting the refund within the period of ninety days aforesaid is attributable to the dealer, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable.

*Explanation 2.*—In case of an order relating to refund passed in appeal or in revision, the period of ninety days shall be calculated from the date of the receipt of such order by the Sales Tax Officer.

(2) Where any question arises as to the period to be excluded for the purposes of calculation of interest under the provisions of this section, such question shall be determined by the Commissioner whose decision shall be final.

Remission of taxes.

55. (1) Subject to such conditions as it may impose the State Government may, if it is necessary so to do in the public interest or to grant concession in case of double taxation or to redress an inequitable situation, remit by an order either generally or specially, the whole or any part of the taxes payable in respect of any period by any dealer or a class of dealers or of any specified class of sales or purchases.

(2) The Commissioner may, in such circumstances and subject to such conditions and limits as may be prescribed, remit the whole or any part of the tax payable, in respect of any period, by any dealer.

Prohibition against collection of tax in certain cases.

56. (1) No person shall collect any sum by way of tax in respect of sale of any goods on which by virtue of section 5 or section 49 or a notification issued thereunder no tax is payable.

(2) No person selling any goods shall collect from the purchaser any amount by way of tax unless such person is a registered dealer and is liable to pay the tax in respect of such sale.

(3) Subject to sub-sections (1) and (2), no dealer shall collect any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act in respect of any transaction :

Provided that sub-sections (2) and (3) shall not apply where a person is required to collect such amount of the tax separately in order to comply with the conditions and restrictions imposed on him under the provisions of any law for the time being in force.

Memorandum of sales or purchases.

57. If—

(a) a Registered dealer sells goods to another Registered dealer, or

(b) a Registered dealer whose turnover of sales has exceeded sixty thousand rupees in the previous year, sells in the current year any goods exceeding five rupees in value in any one transaction to any other person.

he shall issue to the purchaser a bill or cash memorandum serially numbered, signed and dated by him or his servant, manager or agent, and showing therein such other particulars as may be prescribed. He shall keep a counterfoil or duplicate of such bill or cash memorandum duly signed and dated and preserve it for a period of not less than three years from the date of sale.

## CHAPTER VI

LIABILITY TO PRODUCE ACCOUNTS  
AND SUPPLY INFORMATION

58. (1) Every dealer liable to pay tax under this Act, and every other dealer <sup>Accounts.</sup> who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall maintain regularly in the course of his business correct and complete books of accounts.

(2) If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a dealer is liable to pay tax during any period, or are so kept as not to enable a proper scrutiny of the declarations, returns or the statements furnished, the Commissioner may require such dealer by notice in writing to keep such accounts (including records of sales or purchases) in such form or manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer or by notification in the *Official Gazette* direct any class of dealers, to maintain accounts and records showing such particulars regarding their purchases, sales or deliveries of goods, in such form, and in such manner, as may be specified by him.

59. (1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information relating to stocks of goods of, or to sales, purchases and deliveries of goods by, the dealer or any other information relating to his business, as may be necessary for the purposes of this Act. <sup>Production and inspection of accounts and documents and search of premises.</sup>

(2) All accounts, registers and documents relating to stocks of goods of, or to purchases, sales and deliveries of goods by, any dealer and all goods kept in any place of business of any dealer, shall at all reasonable times be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts therefrom or may place or cause to be placed such marks of identifications thereon, as appear to him necessary for the purposes of this Act.

(3) The Commissioner may, for the purposes of this Act, impound and retain in his custody for such period as he considers necessary any books of account or other documents produced before him in any proceeding under this Act.

(4) If the Commissioner has reason to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary, in connection with any proceeding under this Act or for a prosecution.

(5) For the purposes of sub-section (2) or sub-section (4), the Commissioner may enter and search any place of business of any dealer, or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stocks of goods relating to his business and may make a note or an inventory of any articles or things found in the course of any search which in his opinion will be useful for, or relevant to, any proceeding under this Act, or for a prosecution.

(6) The provisions of the Code of Criminal Procedure, 1898 relating to searches V of shall apply, so far as may be, to a search made under sub-section (5). 1898.

Dealer to declare the name of manager of his business.

60. Every dealer, who is liable to pay tax, and who is a Hindu undivided family, or an association or club or society or firm or company, or who carries on business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed send to the authority prescribed a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be the manager or managers of such dealer's business for the purposes of this Act. Such declaration may be revised from time to time.

Powers to collect statistics.

61. (1) If the State Government considers that for the purposes of the better administration of this Act, it is necessary so to do, it may, by notification in the *Official Gazette*, direct that statistics be collected relating to any matter dealt with by or under this Act.

(2) Upon such direction being made, the State Government or any person authorised by it in this behalf may, by notification in the *Official Gazette*, and by notice in any newspapers or in such other manner as in its or his opinion is best calculated to bring the notice to the attention of dealers, call upon all dealers or any class of dealers to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which, the persons to whom or, the authorities to which such information or returns should be furnished, the particulars which they should contain, and the intervals at which such information or returns should be furnished, shall be such as may be prescribed.

## CHAPTER VII.

### PROCEEDINGS.

Determination of disputed questions.

62. (1) If any question arises, otherwise than in proceedings before a court, or proceedings under section 41 or 44, whether for the purposes of this Act—

(a) any person, society, club or association or any firm or any branch or department of any firm is a dealer, or

(b) any particular thing done to any goods amounts to or results in the manufacture of goods within the meaning of that term, or

- (c) any transaction is a sale or purchase, or
- (d) any particular dealer is required to be registered, or
- (e) any tax is payable in respect of any particular sale or purchase or if tax is payable the rate thereof,

the Commissioner shall make an order determining such question.

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respects any sale or purchase effected prior to the determination.

(3) If any such question arises from any order already passed under this Act or any earlier law, no such question shall be entertained for determination under this section; but such question may be raised in appeal against, or by way of revision of such order.

63. (1) In discharging their functions under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of— Power of Tribunal and Commissioner.

- (a) proof of facts by affidavit;
- (b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;
- (c) compelling the production of documents; and
- (d) issuing commissions for the examination of witnesses.

(2) In the case of any affidavit to be made for the purposes of this Act, any officer appointed by the Tribunal or the Commissioner, may administer the oath to the deponent.

64. Save as is provided by section 69, no assessment made and no order passed under this Act or the rules made thereunder by the Commissioner or any officer appointed to assist him shall be called in question in any Court and save as is provided by sections 65 and 67 no appeal or application for revision shall lie against any such assessment or order. Bar to certain proceedings.

65. (1) An appeal from every original order, not being an order mentioned in section 66, passed under this Act or the rules made thereunder, shall lie— Appeals.

- (a) if the order is made by a Sales Tax Officer, or any other officer subordinate thereto, to the Assistant Commissioner;
- (b) if the order is made by an Assistant Commissioner, to the Commissioner;



(c) if the order is made by a Deputy Commissioner, Additional Commissioner or Commissioner, to the Tribunal.

(2) In the case of an order passed in appeal by an Assistant Commissioner, a second appeal shall lie, at the option of the appellant, either to the Commissioner or to the Tribunal.

(3) Subject to the provisions of section 71, no appeal shall be entertained unless it is filed within sixty days from the date of communication of the order appealed against.

(4) No appeal against an order of assessment with or without penalty or against an order imposing penalty shall ordinarily be entertained by an appellate authority, unless such appeal is accompanied by satisfactory proof of payment of the tax with or without penalty or, as the case may be, of the payment of the penalty in respect of which an appeal has been preferred :

Provided that an appellate authority may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order—

(a) without payment of tax with penalty (if any) or as the case may be, of the penalty, or

(b) on proof of payment of such smaller sum as it may consider reasonable, or

(c) on the appellant furnishing in the prescribed manner security for such amount as the appellate authority may direct.

(5) The Commissioner on receipt of notice that an appeal against the order passed in appeal by the Assistant Commissioner has been preferred by the other party to the Tribunal, may, within thirty days of the receipt of the notice, file a memorandum of cross objections against any part of the order passed in appeal by the Assistant Commissioner and such memorandum shall be disposed of by the Tribunal as if it were an appeal.

(6) Subject to such rules of procedure as may be prescribed, an appellate authority may pass such order on appeal as it deems just and proper.

(7) Every order passed in appeal under this section shall, subject to the provisions of sections 67, 69 and 72, be final.

Non-appealable orders.

66. No appeal and no application for revision shall lie against,—

(1) a notice issued under this Act calling upon a dealer for assessment or asking a dealer to show cause as to why he should not be prosecuted for an offence under this Act, or

(2) an order pertaining to the seizure or retention of account books, registers and other documents, or

(3) an order sanctioning a prosecution under this Act, or

(4) an order staying assessment proceedings under the first proviso to sub-section (1) of section 42.

67. (1) Subject to the provisions of section 66 and to any rules which may be made in this behalf,—

(a) the Commissioner of his own motion within three years from the date of any order passed by any officer appointed under section 27 to assist him, may call for and examine the record of any such order and pass such order thereon as he thinks just and proper;

(b) the Tribunal, on application made to it against an order of the Commissioner (not being an order passed under sub-section (2) of section 65 in second appeal) within four months from the date of the communication of the order, may call for and examine the record of any such order, and pass such order thereon as it thinks just and proper.

(2) Where an appeal lies under section 65 and no appeal has been filed, no proceedings in revision under this section shall be entertained upon application.

(3) No order shall be passed under this section which adversely affects any person, unless such person has been given reasonable opportunity of being heard.

(4) If the Tribunal rejects any application for revision under this section, the Tribunal shall record the reasons for such rejection.

68. Notwithstanding anything contained in the Bombay Court-fees Act, 1959, an appeal preferred under section 65 and an application for revision made under section 67 shall bear a Court-fee stamp of such value as may be prescribed.

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1959.

Court-fee on  
appeal and  
application  
for revision.

69. (1) Within ninety days from the date of the communication of the order of the Tribunal, passed in appeal or revision, being an order which affects the liability of any person to pay tax or penalty, or which affects the recovery from any person of any amount under section 48, that person, or the Commissioner, may by application in writing (accompanied, where the application is made by that person, by a fee of one hundred rupees) require the Tribunal to refer to the High Court any question of law arising out of such order; and where the Tribunal agrees, the Tribunal shall, as soon as may be after the receipt of such application, draw up a statement of the case and refer it to the High Court :

Statement  
of case to  
the High  
Court.

Provided that if in the exercise of its power under this sub-section the Tribunal refuses to state the case which it has been required to do on the ground that no question of law arises, that person, or as the case may be, the Commissioner may, within thirty days of such refusal either withdraw his application (and if he does so, any fee paid shall be refunded), or apply to the High Court against such refusal.

(2) If upon receipt of an application under sub-section (1), the High Court is not satisfied as to the correctness of the decision of the Tribunal, it may require the Tribunal to state the case and refer it; and accordingly, on receipt of any such requisition, the Tribunal shall state the case and refer it to the High Court.

(3) If the High Court is not satisfied that the statements in the case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein, as the High Court may direct in that behalf.

(4) The High Court upon the hearing of any such case, shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Tribunal a copy of such judgment under the seal of the court and the signature of the Registrar, and the Tribunal shall dispose of the case accordingly.

(5) Where a reference is made to the High Court under this section, the costs including the disposal of the fee referred to in sub-section (1), shall be in the discretion of the Court.

(6) The payment of the amount of the tax, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under sub-section (1) shall not be stayed pending the disposal of such application or any reference made in consequence thereof; but if such amount is reduced as a result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 52.

Application  
of sections 4  
and 12 of  
Limitation  
Act, 1963.

70. In computing the period laid down under sections 65, 67 and 69, the provisions of sections 4 and 12 of the Limitation Act, 1963 shall, so far as may be, apply.

Extension  
of period of  
Limitation in  
certain cases.

71. An appellate authority may admit any appeal or permit the filing of a memorandum of cross objections under section 65 and the Tribunal may admit an application under section 67 or under section 69 after the period of limitation laid down in the said sections, if the appellant or the applicant satisfies the appellate authority or the Tribunal, as the case may be, that he had sufficient cause for not preferring the appeal or filing a memorandum of cross objections or making the application, within such period.

Rectification  
of mistakes.

72. (1) The Commissioner may at any time within two years from the date of the communication of the order passed by him, to the person affected by such order, on his own motion, rectify any mistake of fact apparent from the record, and shall within a like period rectify any such mistake which has been brought to his notice by any person affected by such order :

Provided that, no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of a refund, unless the Commissioner has given notice in writing to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard.

(2) The provisions of sub-section (1) shall apply to the rectification of a mistake by the Tribunal or an appellate authority under section 65 as they apply to the rectification of a mistake by the Commissioner.

(3) Where any such rectification has the effect of reducing the amount of the tax or penalty, the Commissioner shall, in the prescribed manner, refund any amount due to such person.

(4) Where any such rectification has the effect of enhancing the amount of the tax or penalty or reducing the amount of refund, the Commissioner shall recover the amount due from such person in the manner provided for in section 47.

73. Where, during the pendency of any proceedings under this Act, any dealer liable to pay tax creates a charge on, or parts with the possession by way of sale, mortgage, exchange or any other mode of transfer whatsoever of, any of his property in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of the said proceeding :

Transfer to defraud revenue void.

Provided that such charge or transfer shall not be void if made for valuable consideration and without notice of such proceeding.

74. (1) On every application—

(a) for a certified or duplicate copy of a certificate of Registration, Licence, Recognition or Permit, or

Levy of fee on applications for copies of orders, documents and of fee for making copies.

(b) for a certified copy of an order of assessment or any other order passed or any document produced or filed in any proceeding under this Act, or

(c) for the determination of any question under section 62,

there shall be paid such fee in Court fee stamps as may be prescribed.

(2) There shall be charged such fee in cash as may be prescribed for making and supplying a duplicate or certified copy of an order or document under this Act or the rules made thereunder and where any copy is required urgently, there shall be charged such extra fee as may be prescribed.

(3) Where an application is made for a copy of any order or document, the applicant may be required to deposit in accordance with the rules made in this behalf such amount as may be necessary to cover the amount of fee chargeable under sub-section (2).

## CHAPTER VIII.

## OFFENCES AND PENALTIES.

Offences  
and penalties.

## 75. (1) Whoever—

(a) carries on business as a dealer without being registered in contravention of section 29, or

(b) knowingly furnishes a false declaration or a false return, or

(c) not being a Registered dealer under section 29 or 30 falsely represents that he is or was a registered dealer at the time when he sells or buys any goods, or

(d) not holding a Licence, Recognition or Permit represents at the time when he purchases or sells any goods that he holds as the case may be, a Licence, Recognition or Permit, or

(e) gives a certificate under section 12 or 13 which he knows or has reasons to believe to be false, or

(f) gives a certificate regarding compliance with any condition imposed under section 49 which he knows or has reason to believe to be false, or

(g) fails when directed so to do under section 58 to keep any accounts or records in accordance with the direction, or

(h) fails to comply with any requirement made of him under section 59, or

(i) knowingly produces false accounts, registers or documents or knowingly furnishes incorrect information, or

(j) obstructs any officer making an inspection or search or seizure under section 59, or

(k) aids or abets any person in the commission of any acts specified in clauses (a) to (j),

shall, on conviction, be punished with simple imprisonment which may extend to six months or with fine not exceeding two thousand rupees, or with both; and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence.

(2) Where a dealer is accused of an offence specified in clause (b), (d), (e), (f), (g), (h) or (i) of sub-section (1), the person deemed to be the manager of the business of such dealer under section 60 shall also be deemed to be guilty of such offence unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.

(3) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under any provisions of this Act.

**76.** (1) All particulars contained in any statement made, declaration or return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act, (other than proceedings before a Criminal Court), shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any statement, declaration, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

Disclosure of information by a public servant.

I of 1872.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure,—

(a) of any such particulars in respect of any such statement, declaration, return, accounts, documents, evidence, affidavit or deposition for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1947, or this Act; or

XLV of 1860 II of 1847.

(b) of any such particulars to the State Government or to any person acting in the execution of this Act, for the purposes of carrying out the object of this Act; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act, of any process for the service of any notice or the recovery of any demand; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act; or

(e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

XXX-VII of 1850.

(f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Sales Tax Department to any person or persons appointed as Commissioners under the Public Servants (Inquiries) Act, 1850, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(g) of such facts to an officer of the Central Government or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or

(h) of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Bombay Stamp Act, 1958 or the Indian Stamp Act, 1899, to impound an insufficiently stamped document; or

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(i) of any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with sales tax proceedings against a legal practitioner, sales tax practitioner or Chartered Accountant, to the authority empowered to take disciplinary action against members practising the profession of a legal practitioner, sales tax practitioner or Chartered Accountant, as the case may be; or

(j) of any such particulars to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorised under sub-section (2) of section 61 as may be necessary for enabling the Director or such person or persons to work out the incidence of tax on any commodity; or

(k) of any such particulars to an officer of the Central Government or a State Government for the purpose of investigation or prosecution under any law for the time being in force, as the State Government may direct in any specific case.

Disclosure of information required under section 61 and failure to furnish information or return under that section.

77. (1) No information of any individual return and no part of any individual return, with respect to any matter given for the purposes of section 61 shall, without the previous consent in writing of the owner for the time being or his authorised agent, be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

(2) Except for the purposes of prosecution under this Act, or under the Indian Penal Code, no person who is not engaged in the collection of statistics under section 61 or in the administration of this Act shall be permitted to see or have access to any information or any individual return referred to in that section.

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1860.

(3) If any person required to furnish any information or return under section 61,—

(a) wilfully refuses or without lawful excuse neglects to furnish such information or return as may be required, or

(b) wilfully furnishes or causes to be furnished any information or return which he knows to be false,

he shall, on conviction, be punished with fine which may extend to one hundred rupees and in case of a continuing offence to a further fine which may extend to ten rupees for each day after the first day during which the offence continues.

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of  
1860.

(4) If any person engaged in connection with the collection of statistics under section 61 wilfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under the Indian Penal Code, he shall on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees or with both.

78. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly : Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purpose of this section,—

(a) “company” means a body corporate, and includes a firm or other association of individuals; and

(b) “director” in relation to a firm means a partner in the firm.

79. (1) No Court shall take cognizance of any offence punishable under section 75, 76 or 77 or under any rules made under this Act, except with the previous sanction of the Commissioner. Cognizance of offences.

V of  
1898.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, all offences punishable under this Act or rules made thereunder shall be cognizable and bailable.

80. (1) Subject to such conditions as may be prescribed, the Commissioner may authorise either generally or in respect of a particular case or class of cases any officer appointed under section 27 to assist him to investigate all or any of the offences punishable under this Act. Investigation of offences.

V of  
1898.

(2) Every officer so authorised shall, in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1898, upon an officer in charge of a police station for the investigation of a cognizable offence.



Compounding  
of offences.

**81. (1)** The Commissioner may, either before or after the institution of proceedings for any offence punishable under section 75 or under any rule, accept from any person charged with such offence by way of composition of the offence a sum not exceeding,

(i) two thousand rupees, where the offence charged is under clause (c), (h) or (k) of sub-section (1) of section 75 or under any rule;

(ii) double the amount of tax which would have been payable on the sale, purchase or turnover to which the offence relates, where the offence charged is under any of the other clauses of sub-section (1) of section 75 :

Provided that where any such offence, whether referred to in clause (i) or (ii) is such as involves moral turpitude, the Commissioner may accept a sum not exceeding two thousand rupees or double the amount of tax which would have been payable on the sale, purchase or turnover to which such offence relates, whichever is greater.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

## CHAPTER IX.

### MISCELLANEOUS.

Powers to  
transfer  
proceedings.

**82.** The Commissioner may, after due notice to the parties, by order in writing transfer any proceedings or class of proceedings under any provision of this Act from himself to any other officer and he may likewise transfer any such proceedings (including a proceeding already transferred under this section) from one such officer to another or to himself.

Appearance  
before any  
authority in  
proceedings.

**83. (1)** Any person who is entitled or required to attend before any authority in connection with any proceeding under this Act, may attend—

(a) by a person authorised by him in this behalf, being a relative or a person regularly employed by him, or

(b) by a legal practitioner or Chartered Accountant, who is not disqualified by or under sub-section (2), or

(c) by a sales tax practitioner who possesses the prescribed qualifications and whose name is entered in the list, which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2).

(2) The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify, for such period as is stated in the order, from attending before any such authority, any legal practitioner, Chartered Accountant or sales tax practitioner—

(i) who has been removed or dismissed from Government service, or

(ii) who being a legal practitioner or Chartered Accountant is found guilty of misconduct in connection with any proceedings under this Act by an authority empowered to take disciplinary action against the members of the profession to which he belongs, or

(iii) who being a sales tax practitioner is found guilty of such misconduct by the Commissioner.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this section may, within one month of the date of communication of such order, appeal to the Tribunal to have the order cancelled.

(5) The order of the Commissioner shall not take effect until one month of the communication thereof or when an appeal is preferred until the appeal is decided.

(6) The Commissioner may at any time *suo motu* or on an application made to him in this behalf, revoke any order made against any person under sub-section (2) and thereupon such person shall cease to be disqualified.

**84.** The Commissioner and all officers and persons appointed under section 27 to assist the Commissioner and all members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

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of  
1860.

Persons  
appointed  
under sec-  
tion 27 and  
members of  
Tribunal to  
be public  
servants.

**85.** No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

**86.** (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.

Power to  
make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may be made to provide for all or any of the matters expressly required or allowed by this Act to be prescribed by rules.

(3) In making any rules under this section the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence.

(4) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication :

Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(5) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

(6) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

Certain sales and purchases not to be liable to tax. 87. Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of a tax on any sale or purchase of any goods, where such sale or purchase takes place—

(i) in the course of inter-State trade or commerce, or

(ii) outside the State, or

(iii) in the course of the import of the goods into the territory of India or the export of the goods out of such territory,

and the provisions of this Act and the said rules shall be read and construed accordingly.

*Explanation.*— For the purpose of this section whether a sale or purchase takes place —

(a) in the course of inter-State trade or commerce, or

(b) outside the State, or

(c) in the course of the import of the goods into territory of India or export of the goods out of such territory,

LXX- shall be determined in accordance with the principles specified in sections 3, 4 and  
IV of 5 of the Central Sales Tax Act, 1956.  
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88. (1) The Bombay Sales Tax Act, 1959 is hereby repealed.

Repeal and  
savings.

(2) Notwithstanding the repeal of the Act referred to in sub-section (1) (herein after in this section referred to as the "said Act")—

(a) all rules, regulations, orders, notifications, forms and notices issued under the said Act and in force immediately before the appointed day shall continue to have effect for the purposes of the levy, assessment, reassessment, collection, refund or set-off of any tax, or the granting of a drawback in respect thereof, or the imposition of any penalty, which levy, assessment, reassessment, collection, refund, set-off, drawback or penalty relates to any period before the appointed day or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid;

(b) any registration certificate, Licence, Recognition or Permit issued under the said Act and in force immediately before the appointed day shall be deemed to be the registration certificate, Licence, Recognition, or as the case may be, Permit issued under this Act, and accordingly such registration certificate, Licence, Recognition or Permit shall be valid and effectual as a registration certificate, Licence, Recognition or, as the case may be, Permit under this Act until such certificate, Licence, Recognition, or as the case may be Permit is issued, substituted, suspended or cancelled under the provisions of this Act;

(c) any Authorisation issued under the said Act and in force immediately before the appointed day shall be deemed to be a Licence issued under this Act, but for such period only as may be prescribed from the appointed day or for a period ending on the date immediately preceding the date on which Licence is duly issued to the holder of such Authorisation, whichever period expires earlier;

(d) any appointment, notification, order, rule, regulation, form or notice made or issued under the said Act shall, so far as it is not inconsistent with the provisions of this Act, continue in force, and be deemed to have been made or issued under the provisions of this Act, unless and until it is superseded by any appointment, notification, order, rule, regulation, form or notice made or issued under the provisions of this Act;

(e) any person entitled to appear before any authority under the said Act shall be deemed to be entitled to appear before any authority under this Act, and accordingly if such person be a sales tax practitioner he shall be entitled to have his name entered in the list maintained under section 83.

(3) Without prejudice to the provisions contained in sub-section (2) and sub-  
ject thereto, section 7 of the Bombay General Clauses Act, 1904 shall apply in  
Bom. of 1904, relation to the repeal of the said Act as if the said Act had been an enactment  
within the meaning of the said section 7.

SCHEDULE I

(See section 5)

*Goods, the sale or purchase of which is free from all taxes.*

Sr. No.	Description of goods	Conditions and exceptions subject to which exemption is granted
1	2	3
1	(a) Bread in any form.	* * *
	(b) <i>Khari</i> and butter biscuits.	Except when sold in packets or sealed containers.
	(c) <i>Khakhra</i> and <i>Papad</i>	* * *
2	Cereals and pulses in all forms and flour thereof except maize flour.	Except when sold in sealed containers.
3	Cooked food (excluding ice-cream and <i>Kulfi</i> ) and non-alcoholic drinks not containing ice-creams served at one time at a price of not more than two rupees per person, for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweet-meats, confectionery, cakes, biscuits or pastries.	Except when served outside any eating house, restaurant, hotel, refreshment room or boarding establishment at functions and parties.
4	Eggs.	* * *
5	<i>Farsan</i> , that is to say, eatables (other than sweet preparations) prepared wholly or mainly from gram or other pulses or gram flour or flour of other pulses and such preparations as the State Government may, by notification in the <i>Official Gazette</i> , specify for the purposes of this entry.	* * *
6	(a) Firewood and charcoal.	* * *
	(b) Wood of <i>Limda</i> , <i>Pipla</i> , <i>Gando Baval</i> and <i>Vadla</i> , sold in form other than firewood.	When sold for the purpose of being used as firewood.

1	2	3
(c) Coal gas.		When sold by a gas supply company to a local authority for consumption by such local authority for the purposes of street lighting.
7 Fish.		Except when sold in sealed containers.
8 Fresh vegetables and edible tubers.		* * *
9 Meat (excluding flesh of poultry and of feathered game).		Except when sold in sealed containers.
10 (i) Milk, whole or separated or reconstituted.		* * *
(ii) Butter-milk, curds and <i>lassi</i> and <i>chakka</i> .		* * *
11 Salt.		* * *
12 Vaccines, toxoids or sera.		* * *
13 Water (other than aerated, mineral, medicinal or tonic water).		* * *
14 Betel leaves and <i>pan</i> , <i>tambul</i> , <i>vida</i> , or <i>patti</i> prepared from betel leaves.		* * *
15 (i) Flowers (excluding artificial flowers).		* * *
(ii) <i>Veni</i> , <i>gajra</i> , garlands and such other articles prepared from fresh flowers (excluding those of artificial flowers).		* * *
16 Fresh		* * *
17 Plantain leaves.		* * *
18 Wet dates known as <i>Khajur</i> or <i>Zahedi</i> or by any other name.		* * *
IV—Extra—8 (Lino)		

1	2	3
19	Agricultural implements (including <i>varat</i> and <i>varatadi</i> ) worked or operated exclusively by human or animal agency exclusively used in agricultural operations and the parts thereof which are ordinarily not also used otherwise than as such parts.	* * *
20	Bullock carts and spare parts thereof.	* * *
21	Cattle-feed (other than mechanically produced cattle-feed) including fodder and concentrates but excluding cotton-seeds and oil cakes.	* * *
22	Cattle, sheep and goats.	* * *
23	Flower, fruit and vegetable seed; seeds of lucerne grass ( <i>Rajka</i> ) and of <i>sann</i> hemp; bulbs, tubers and plants other than orchids.	* * *
24	Manures (excluding chemical fertilisers and oil cakes).	* * *
25	Poultry feed.	* * *
26	Books and periodicals including almanacs, <i>panchangs</i> , exercise books, drawing books and examination answer books (but excluding catalogues, all publications which mainly publicise goods and articles for commercial purposes, racecards, account books, diaries, calendars and books containing space exceeding eight pages for writing).	* * *
27	Films certified by the State Government to be predominantly educational in nature.	* * *
28	Slates and slate pencils; chalk-sticks and crayons; foot-rules; slide rules; lead pencils; mathematical instrument boxes and school colour boxes.	* * *

1	2	3
29	Agate ( <i>Akik</i> ) stones and articles made therefrom.	* * *
30	<i>Charkha</i> and other implements (and spare-parts thereof), used in the production of handspun yarn as may be specified by the State Government by notification in the <i>Official Gazette</i> .	* * *
31	Condoms and loops (intra uterine contraceptive devices), and other contraceptives as may be specified by the State Government by notification in the <i>Official Gazette</i> .	* * *
32	Handloom and parts thereof.	* * *
33	Handloom fabrics of all varieties when sold at a price less than five rupees per metre.	* * *
34	<i>Patola sarees</i> , scarves or other articles woven on handlooms by artisans engaged in <i>patola</i> industry.	When sold by a producer.
35	(a) Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956.	1. When sold by a producer or a dealer certified for this purpose by the Commissioner in the manner prescribed.
	(b) Silk <i>Khadi</i> and ready made garments and other articles prepared from <i>Khadi</i> .	2. When sold by another dealer who has purchased the goods from a producer or dealer certified under condition 1.
	(c) Cotton, silk or woollen yarn handspun in India and articles knitted by hand from such yarn or from a mixture of any two or all such yarns.	
	<i>Explanation.</i> —For the purposes of this entry “ <i>Khadi</i> ” means any cloth woven on handloom in India from cotton, silk or woollen yarn handspun in India or from the mixture of any two or all such yarns, and “ <i>Silk Khadi</i> ” means cloth woven on handloom in India from silk yarn handspun in India.	



1	2	3
36 Pure silk <i>kinkhab</i> fabrics.	<p><i>Explanation.</i>—(1) “<i>Kinkhab</i> fabrics” means handloom cloth inter woven with pure silk yarn and <i>jari</i> thread in which the design or patterns are made without the use of jacquard or dobbies or both.</p> <p>(2) “Pure silk fabrics” means cloth of which the content (excluding the <i>jari</i> thread content) is not less than (ii) per cent of pure silk.</p>	<p>When sold by a producer or a dealer certified for this purpose by the Commissioner.</p>
37 Cotton fabrics as defined in Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944.		* * *
38 Electrical energy.		* * *
39 Motor spirit as defined in the Bombay Sales of Motor Spirit Taxation Act, 1958.		* * *
40 Rayon or artificial silk fabrics as defined in Item No. 22 of the First Schedule to the Central Excises and Salt Act, 1944.		* * *
41 Stamp-papers sold by vendors duly authorised under the provisions of the Bombay Stamp Act, 1958, or the Indian Stamp Act, 1899.		* * *
42 Sugar as defined in Item No. 1 of the First Schedule to the Central Excises and Salt Act, 1944.		* * *
43 Tobacco as defined in Item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944.		* * *
44 Woollen fabrics as defined in Item No. 21 of the First Schedule to the Central Excises and Salt Act, 1944.		* * *

1	2	3
45	Glass bangles and ivory bangles ( <i>chudas</i> and <i>chudis</i> ) not ornamented in any manner.	* * *
	<i>Explanation.</i> —Colouring of ivory bangles ( <i>chudas</i> and <i>chudis</i> ) shall not be considered as ornamentation.	
46	<i>Kumkum.</i>	* * *
47	<i>Mangalsutra</i> sold at a price not exceeding rupees two hundred and fifty each.	* * *
48	Chillies, chilly powder, tamarind and turmeric, whole or powdered.	* * *
49	Coconut in shell and separated kernel of coconut other than <i>Copra</i> .	* * *
50	<i>Deshi Nalia.</i>	* * *
51	Readymade garments and articles (excluding hosiery goods and garments and articles to which entry 35 of this Schedule applies) prepared from any textile or handloom fabrics including those which have been embroidered or otherwise decorated sold at a price not exceeding ten rupees per article or suit.	* * *
52	Footwear made by hand without using power when sold at a price not exceeding fifteen rupees per pair.	* * *
53	<i>Gur</i> but not including <i>Kakavi</i> or <i>Kakab</i> or molasses.	* * *

## SCHEDULE II-PART A

(See section 7)

*Goods, the sale or purchase of which is subject to sales tax or purchase tax and the rates of tax*

Sr. No. 1	Description of goods 2	Rate of sales tax 3	Rate of purchase tax 4
1	Coal including coke in all its forms	Three paise in the rupee	Three paise in the rupee
2	Cotton yarn, but not including cotton yarn waste.	Do	Do
3	Iron and steel, that is to say- (a) pig iron and iron scrap; (b) iron plates sold in the same form in which they are directly produced by the rolling mill; (c) steel scrap, steel ingots, steel billets, steel bars and rods; (d) (i) steel plates (ii) steel sheets (iii) steel bars and tin bars (iv) rolled steel sections (v) tool alloy steel	Do	Do
4	Pure silk fabrics (not being silk <i>Khadi</i> to which entry 35 in Schedule I applies, or fabrics woven on handloom and sold at a price less than rupees five per metre or pile carpets, braids, borders, laces and trimmings).	Do	Do

*Explanation.*—“Pure silk fabrics” means fabrics of which the content (excluding the *jari* thread content) is not less than 60 per cent of pure silk.

1	2	3	4
5	Agricultural machinery and implements (other than implements specified in entry 19 in Schedule I) exclusively used in agricultural operations and spare parts of such machinery and implements.	Three paise in the rupee	Three paise in the rupee
6	Artificial silk yarn including artificial silk yarn waste.	Do	Do
7	Chemical fertilisers	Do	Do
8	Cotton yarn waste and cotton waste	Do	Do
9	Dyes and chemicals other than those specified in any other entry in this or any other Schedule.	Do	Do
10	Furnace oil	Do	Do
11	Groundnut husks ( <i>fotri</i> )	Do	Do
12	The following articles, that is to say—	Do	Do
	(i) gunny bags and hessian		
	(ii) jute twine		
	(iii) brown paper and other paper adapted for use in packing goods		
	(iv) cardboard boxes and cartons		
	(v) empty tins and empty barrels		
	(vi) wooden boxes ( <i>Khokhas</i> ) and tin boxes		
	(vii) empty bottles and corks		
	(viii) polythene packing materials		
	(ix) paper lables		

and such other packing materials as the State Government may, by a notification in the *Official Gazette*, specify for the purpose of this entry.

1	2	3	4
13 Handloom fabrics of all varieties (excluding those fabrics to which entries 37, 40 and 44 of Schedule I apply) when sold at a price not less than five rupees per metre.		Three paise in the rupee	Three paise in the rupee
14 Kerosene		Do	Do
15 Lubricants		Do	Do
16 (1) Machinery used in the manufacture of goods excluding machinery specified in any other entry in this or any other Schedule		Do	Do
(2) Electric motors and oil engines and spare parts and accessories thereof.			
17 Raw silk and silk yarn including waste thereof.		Do	Do
18 (a) Ready-made garments and articles (not being garments and articles to which entry 35 in Schedule I applies) prepared from any textile or handloom fabrics including those which have been embroidered or otherwise decorated when sold at a price exceeding ten rupees per article or suit.		Do	Do
(b) Hosiery goods.			
19 Safety matches (excluding matches ordinarily used as fire-works).		Do	Do
20 (1) Sarees of all kinds embroidered or otherwise decorated.		Do	Do
(2) Fabrics of all kinds embroidered or otherwise decorated.			

*Explanation.*—(i) A saree or fabric decorated in the process of its weaving shall not be deemed to be a decorated saree or fabric for the purpose of this entry.

1	2	3	4
	(ii) Merely to tie the ends or to untie the ends by removing weft thread would not be considered decoration.		
21	Staple fibre and staple fibre yarn, terylene fibre and terylene fibre yarn and all other synthetic fibres and synthetic yarns (other than those specified in any other entry in this or any other Schedule) including waste thereof.	Three paise in the rupee	Three paise in the rupee
22	Steam	Do	Do
23	Starches and maize flour and tapioca flour.	Do	Do
24	Woollen yarn (other than knitting yarn) but including woollen yarn waste.	Do	Do
25	Mechanically produced cattle feed.	Do	Do
26	(1) Drugs and medicines (other than those specified in entry 12 in Schedule I and entry 96 in this Schedule).  (2) Vitaminised infant milk food sold in sealed containers.	Do	Do
27	Sheets, rods, bars, slabs, blocks, ingots, circles and scrap of non-ferrous metals and alloys.	Five paise in the rupee	Five paise in the rupee
28	Betel nuts	Do	Do
29	Bricks and roofing tiles (other than <i>deshi nalia</i> )	Do	Do
30	Caustic soda, soda ash and silicate of soda.	Do	Do
31	Paper, including newsprint and straw boards and card boards but excluding paper specified in entry 12 in this Schedule.	Do	Do

1	2	3	4
32	Petroleum products, including light diesel oil but excluding lubricants, kerosene, solvent oil, furnace oil and also excluding motor spirit declared tax free under entry 39 in Schedule I.	Five paise in the rupee	Five paise in the rupee
33	Sewing machines and spare parts and accessories thereof.	Do	Do
34	Soaps (excluding shampoo)	Do	Do
35	Rain coats and umbrellas of all kinds.	Six paise in the rupee	Six paise in the rupee
36	(1) Tractors and spare parts and accessories thereof	Do	Do
	(2) Water pumps and water pumping sets.		
37	<i>Zari</i> thread and embroidery materials of gold, silver and gilded metal including <i>badla</i> , <i>kasab</i> , <i>champa</i> , <i>gota</i> and full <i>thappa</i> .	Do	Do
38	Cakes, pastries and biscuits (other than biscuits declared tax free under entry 1 in Schedule I)	Seven paise in the rupee	Seven paise in the rupee
39	Bicycles, tricycles, tandem cycles and cycles combinations and tyres, tubes and accessories and parts thereof.	Do	Do
40	Coal gas (other than that declared tax free under entry 6 in Schedule I or specified in entry 88 in this Schedule).	Do	Do
41	Electrical goods (other than those specified in entry 92 in this Schedule) not being machinery used in the manufacture of goods and spare parts and accessories of such machinery.	Do	Do
42	Glassware, chinaware or articles made of porcelain and glazed earthenware.	Do	Do
43	Timber (excluding firewood and wood specified in entry 6 of Schedule I), flush doors of plywood and bamboo whether whole or split.	Do	Do

1	2	3	4
44	Ice-cream, <i>kulfi</i> and non-alcoholic drinks containing ice-cream.	Seven paise in the rupee	Seven paise in the rupee
45	Jewellery, (not being articles specified in entry 2 in Schedule III) and precious stones, synthetic or artificial precious stones and pearls, real, artificial or cultured.	Do	Do
46	Musical instruments	Do	Do
47	Natural and associated gas (other than inflammable gas supplied in closed containers as specified in entry 88 in this Schedule.).	Do	Do
48	Pepper and other spices.	Do	Do
49	Spectacles and lenses, goggles and glasses, rough blanks and spectacle frames and parts and accessories used therewith.	Do	Do
50	Sweets and sweetmeats (including <i>shrikhand</i> , <i>basudi</i> and <i>doodhpak</i> ) except when sold in sealed containers of weight not exceeding five kilograms in each container.	Do	Do
51	<i>Timru</i> leaves.	Do	Do
52	X-Ray apparatus and films, plates and other equipment required for use therewith and spare parts and accessories thereof.	Do	Do
53	(1) Cement	Eight paise in the rupee	Eight paise in the rupee
	(2) Articles made of cement, that is to say, articles in making of which cement is used irrespective of the proportion in which it is used excluding floor and wall tiles.		
54	Crude oil, that is to say, petroleum in its natural state before it has been refined or otherwise treated.	Do	Do
55	Hydrogenated vegetable oils including <i>vanaspathi</i> .	Do	Do



1	2	3	4
56	Floor and wall tiles	Nine paise in the rupee	Nine paise in the rupee
57	Coffee, chicori and tea in leaf or powder	Ten paise in the rupee	Ten paise in the rupee
58	Fire works including matches and other substances ordinarily used as fire works.	Do	Do
59	Ice.	Do	Do
60	Lifts whether operated by electricity or hydraulic power.	Do	Do
61	Paints, lacquors and varnishes.	Do	Do
62	Plywood, decorative sheets, such as formica, sanmica and others and articles prepared from plywood and decorative sheets.	Do	Do
63	Vaccum flasks of all kinds including thermoses.	Do	Do
64	Footwear (other than footwear specified in entry 52 in Schedule I)	Do	Do
65	Aerated waters and all non-alcoholic beverages (including fruit juices, squashes, syrups and cordials) when sold in sealed or capsuled or corked bottles or jars.	Do	Do
66	Component parts of motor lorries and other articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of such lorries not being such articles as are ordinarily also used otherwise than as such parts and accessories.	Do	Do
67	Furniture (other than that specified in entry 73 of this Schedule) and skeletons thereof excluding wooden cradles ( <i>ghodia</i> ) and frames of wooden charpai ( <i>khalla</i> ).	Do	Do
68	Braids, borders, laces and trimmings (excluding those to which entries 37, 40 and 44 of Schedule I apply).	Eleven paise in the rupee	Eleven paise in the rupee

1	2	3	4
69	Air-conditioning plant and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee
70	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses and films required for use therewith and spare parts and accessories thereof but excluding films certified by the State Government to be predominantly educational in nature.	Do	Do
71	Clocks, time pieces and watches and spare parts and accessories thereof.	Do	Do
72	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof.	Do	Do
73	Iron and steel safes, almirahs and furniture; upholstered furniture and skeletons of any of them.	Do	Do
74	(1) Motor vehicles including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans, motor lorries and chassis of motor vehicles.	Do	Do
	(2) Component parts of motor vehicles (other than the component parts of motor lorries as specified in entry 66 of this Schedule) specified in sub-entry (1) and other articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of such vehicles, not being such articles as are ordinarily also used otherwise than as such parts and accessories.	Do	Do

1	2	3	4
75	Photographic and other cameras and enlargers, lenses, paper, films and plates required for use therewith and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee
76	Refrigerators and mechanical water-coolers and spare parts and accessories thereof.	Do	Do
77	(1) Sound transmitting equipment including telephones, loudspeakers and electrically operated gramophone record changers and spare parts and accessories of such equipments (but excluding sound amplifying apparatus carried on the person and adapted for use as a hearing aid).	Do	Do
	(2) Gramophones of every description and component parts thereof and gramophone records.		
78	Tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines and spare parts and accessories of such machines.	Do	Do
79	Typewriting and duplicating machines and teleprinters and tape recorders including tape for use in connection therewith and spare parts and accessories thereof.	Do	Do
80	Wireless reception instruments and apparatus and radio gramophones and electrical valves, batteries, transmitters, accumulators, amplifiers and loud-speakers required for use therewith and spare parts and accessories of such wireless instruments, apparatuses and radio gramophones.	Do	Do
81	Aeroplanes and spare parts and accessories thereof.	Do	Do
82	Arms including rifles, revolvers, pistols and ammunitions thereof and spare parts and accessories thereof.	Do	Do

1	2	3-	4
83	Binoculars, telescopes, opera glasses and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee
84	Cigarette cases and lighters	Do	Do
85	Culinary and flavouring essences	Do	Do
86	Furs and articles of personal or domestic use made therefrom.	Do	Do
87	Gold and silver filigree.	Do	Do
88	Inflammable gas supplied in closed containers.	Do	Do
89	Marble and articles made of marble	Do	Do
90	Pile carpets (excluding <i>shetranji</i> )	Do	Do
91	Solvent oil	Do	Do
92	Domestic electrical appliances including electric fans and fluorescent tubes (including chokes, starters, fixtures and fittings and accessories) and other parts appertaining to such appliances but excluding bulbs.	Thirteen paise in the rupee	Thirteen paise in the rupee
93	<i>Ganja</i> and <i>bharg</i>	Fifteen paise in the rupee	Fifteen paise in the rupee
94	Non-potable liquors, that is —	Do	Do
	(a) rectified spirit ;		
	(b) denatured spirit ;		
	(c) mythyl alcohol ;		
	(d) absolute alcohol ;		
	(e) any other liquor which the State Government may, by notification in the <i>Official Gazette</i> , declare to be non-potable for the purposes of this entry.		

1	2	3	4
95	Opium	Fifteen paise in the rupee	Fifteen paise in the rupee
96	. Spirituous medicinal preparations containing more than 12 percent by volume of alcohol (but other than those which are declared by the State Government by notification in the <i>Official Gazette</i> to be not capable of causing intoxication).	Thirty paise in the rupee	Thirty paise in the rupee
97	Country liquors, that is, all liquors other than foreign liquors manufactured in India, and foreign liquors, that is, potable foreign liquors brought into or manufactured in India including spirit, wines and fermented liquors.	Forty five paise in the rupee	Forty five paise in the rupee

## SCHEDULE II-PART B

(See section 8)

Goods, the sale or purchase of which is subject to general sales tax or purchase tax and the rates of tax.

Sr. No.	Description of goods	Rate of general sales tax	Rate of purchase tax
1	2	3	4
1	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.	Three paise in the rupee	Three paise in the rupee.
2	Cotton seed	Do	Do
3	Ground nut	Do	Do
4	Hides and skins, whether in a raw or dressed state.	Do	Do
5	Jute, that is to say, the fibre extracted from plants belonging to the species <i>corchorus capsularis</i> and <i>corchorus olitorius</i> and the fibre known as <i>mesta</i> or <i>binli</i> extracted from plants or the species <i>hibiscus cannabinus</i> and <i>hibiscus sabdariffavar altissima</i> , whether baled or otherwise.	Do	Do
6	Oil seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like, but not cotton seeds and groundnuts.	Do	Do
7	Butter and <i>ghee</i> .	Do	Do
8	<i>Kakavi</i> or <i>kakab</i> or molasses.	Do	Do

1	2	3	4
9	<i>Isabgul.</i>	Three paise in the rupee	Three paise in the rupee.
10	<i>Jira</i> (Cumin seeds), <i>methi</i> (fenugru seeds), <i>ajma</i> (ajwa), <i>kalingada</i> seeds and <i>asalja</i> .	Do	Do
11	Oil cakes	Do	Do
12	Raw wool and wool tops	Do	Do
13	Vegetable non essential oils other than hydrogenated vegetable oils.	Five paise in the rupee	Five paise in the rupee.

## SCHEDULE III

(See section 10)

*Goods, the sale or purchase of which is subject to sales tax, general sales tax or purchase tax and the rates of sales tax and general sales tax*

Sr. No.	Description of goods	Rate of sales tax	Rate of general sales tax
1	2	3	4
1	Bullion and specie.	One-fourth of one per cent	One-fourth of one per cent
2	Articles made of gold (of fineness of not less than fifty percent) and of silver (of fineness of not less than fifty percent) both not containing precious stones or pearls whether real, artificial or cultured of a value exceeding one tenth of the value of each such article.	Do	Do
3	Hair combs, hair pins, hair brush, razor and razor blade, shaving brush, shaving soap, shaving cream, shaving stick and tooth brush.	Five paise in the rupee	Three paise in the rupee
4	All kinds of stoves, pressure lamps, incandescent lanterns and lamps, and cookers, and spareparts and accessories of any of these articles.	Do	Do
5	Fountain pens, stylograph pens, ball-point pens and propelling pencils and spareparts and accessories of such pens and pencils.	Do	Do
6	Foodstuff and food provisions of all kinds (including dried fruits and dried vegetables; raw, semi-cooked, semi-processed or ready to serve foods, pickles, sauces, jams, marmalades, jellies; preserved fruit and honey) when sold in sealed containers of weight not exceeding five kilograms in each container, but excepting whole, separated or reconstituted milk, milk products, as specified in entry 7 in Schedule II Part B, vitaminised infant milk food sold in sealed containers as specified in entry 26 in Schedule II Part A, edible oil, chilly powder and salt.	Five paise in the rupee.	Three paise in the rupee.



1	2	3	4
7	Hair oils	Six paise in the rupee	Three paise in the rupee
8	Suit cases, attachee cases and despatch cases but excluding steel trunks and school bags made of steel or aluminium.	Seven paise in the rupee	Three paise in the rupee
9	Perfumes, natural and synthetic essential oils and their compounds and aromatic chemicals and their compounds, depilatories and cosmetics.	Do	Do
10	Table outlery including knives, forks and spoons	Ten paise in the rupee	Three paise in the rupee
11	Articles of ivory { other than ivory bangles ( <i>chudas</i> and <i>chudis</i> ) not ornamented in any manner, sandalwood or black wood or inlaid therewith and ornamental metal-ware (not being articles specified in entry 2 in this Schedule.) }	Do	Do
12	Toilet articles, that is to say, all articles used in cleansing or grooming parts, of human body including hair cream, hair tonics, shampoo and dentifrices of all kinds but excluding soap.	Ten paise in the rupee	Three paise in the rupee
13	All goods other than those specified from time to time in section 18 and in Schedules I and II and in the preceding entries.	Five paise in the rupee	Three paise in the rupee

THE GUJARAT SALES TAX (AMENDMENT) ACT, 1971.

[ Act No. 13 of 1971 ]

Enacted by the President in the Twenty-second Year of the Republic of India as follows :—

35 of 1971. In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1971. Short title and commencement.

(2) It shall come into force on 1st December 1971.

2. After section 4 of the Gujarat Sales Tax Act, 1969, the following section shall be inserted, namely :— Insertion of section 4A in Guj. I of 1970.

“4A. (1) There shall be levied and collected from every dealer liable to pay tax under section 3 or under section 4, an additional tax on the sale or purchase of goods liable to tax under this Act, at the rate of two paise in the rupee on the sales tax, general sales tax or purchase tax or on any two or more of them, as the case may be, payable by such dealer: Levy of additional tax.

Provided that in respect of the sale or purchase of any of the declared goods, the tax plus the additional tax shall not exceed three per cent of the sale or purchase price thereof.

(2) Except as provided in sub-section (1) the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax payable under sub-section (1) as they apply in relation to the tax payable by a dealer under this Act.”.

V. V. GIRI,  
*President.*

N. D. P. NAMBOODIRIPAD,  
Joint Secretary to the Government of India.



## REASONS FOR THE ENACTMENT

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat has proposed to levy an additional tax on the sale or purchase of goods liable to tax under the Gujarat Sales Tax Act, 1969, at the rate of two paise in the rupee on the tax payable by the dealer. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

B. D. PANDE,  
Secretary to the Govt. of India,  
Ministry of Finance,

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

*S. S. Shaha*  
N. C. BUCH,  
Deputy Secretary to Government.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
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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 the 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 19th July, 1972 is hereby published for general information.

K. M. SATWANI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 9 OF 1972.**

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 26th July, 1972).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Twenty-third Year of the Republic of India as  
follows:—

1. This Act may be called the Gujarat Sales Tax (Amendment) Short title.  
Act, 1972.

2. In the Gujarat Sales Tax Act, 1969, for section 9, the following sec- Substitution  
1 of tions shall be substituted, namely :— of sections]  
1970. tions shall be substituted, namely :— 9 and 9-A  
in Guj. 1  
of 1970.

The stage of levy of sales tax, general sales tax or purchase tax on declared goods.

"9. (1) On the sale or purchase of declared goods, tax shall be levied only at one stage and that stage shall be—

(a) in the case of the levy of sales tax under section 7, the stage of sale of such goods by the first dealer liable to pay such tax under this Act ;

(b) in the case of the levy of general sales tax under section 8, the stage of sale of such goods by the last dealer liable to pay such tax under this Act ;

(c) in the case of the levy of purchase tax under section 15, the stage of purchase of such goods by the first dealer liable to pay such tax under this Act ;

(d) in the case of levy of purchase tax under section 16, the stage of purchase of such goods by the intermediate dealer liable to pay such tax under this Act ;

(e) in the case of the levy of purchase tax under section 20, the stage of purchase of such goods by the first dealer liable to pay such tax under this Act where the taxable goods purchased are of the class described in clause (i) of sub-section (1) of section 20 or the stage of purchase of such goods by the intermediate dealer liable to pay such tax under this Act where the taxable goods purchased are of the class described in clause (ii) of sub-section (1) or in sub-section (2) of section 20 ;

(f) in the case of levy of purchase tax under section 50, the stage of purchase of such goods by the first dealer liable to pay such tax under this Act ;

(g) in the case of levy of sales tax under section 50, the stage of sale of such goods by the intermediate dealer liable to pay such tax under this Act ;

(h) in the case of levy of general sales tax under section 50, the stage of sale of such goods by the intermediate dealer liable to pay such tax under this Act.

(2) The taxable turnover of any dealer for any period shall not include his turnover during that period of any sale or purchase of declared goods at any stage other than the stage referred to in any of the clauses (a) to (h) of sub-section (1) as may be relevant.

(3) Nothing in this section shall be deemed to authorise the levy of tax in respect of the turnover of the sales or purchases of any declared goods where the dealer is not liable to pay the tax in respect of such turnover in pursuance of the provisions of section 7, 8, 15, 16, 20 or, as the case may be, 50 or any other provision of this Act.

(4) If under this Act or any earlier law, any tax has been levied or is leviable on the sale or purchase of any declared goods, at any stage, then no further tax shall be levied under this Act at any subsequent stage on the sale or purchase thereof.

*Explanation.—(I)* For the purpose of clause (a) of sub-section (I), the expression “first dealer” shall mean a dealer who—

(i) purchases the concerned goods from a person other than a registered dealer and resells the goods so purchased by him, and the dealer so purchasing and reselling the said goods is the first dealer liable to pay tax, who purchases the said goods from a person other than a registered dealer, or

(ii) purchases the concerned goods from a registered dealer where such purchase is not liable to tax by virtue of the provisions of section 87 and resells the goods so purchased by him, and the dealer so purchasing and reselling the goods is the first dealer liable to pay tax, who purchases the said goods from a registered dealer where such purchase is not liable to payment of tax by virtue of the provisions of section 87, or

(iii) is a manufacturer of the concerned goods who sells the said goods, or

(iv) is an importer of the concerned goods who sells the said goods, or

(v) acquires, receives or comes in possession of the concerned goods in any manner other than by way of purchase and sells such goods.

*(II)* For the purpose of clause (b) of sub-section (I), the expression “last dealer” shall mean a dealer who —

(i) purchases the concerned goods from a person other than a registered dealer and resells the goods so purchased by him, and the dealer so purchasing and reselling the said goods is the first dealer liable to pay tax, who purchases the said goods from a person other than a registered dealer and resells them to a person other than a Licensed dealer or to a Licensed dealer who purchases the said goods otherwise than against a certificate under section 13 ; or

(ii) purchases the concerned goods from a registered dealer where such purchase is not liable to tax by virtue of the provisions of section 87 and resells the goods so purchased by him, and the dealer so purchasing and reselling the said goods is the first dealer liable to pay tax, who purchases the said goods from a registered dealer where such purchase is not liable to tax by virtue of the provisions of section 87, and resells them to a person other than a Licensed dealer or to a Licensed dealer who purchases the said goods otherwise than against a certificate under section 13; or

(iii) purchases the concerned goods from a registered dealer where such purchase is not governed by the provisions of section 87, and resells the goods so purchased by him, and the dealer so purchasing and reselling the said goods is the first Licensed dealer who has purchased the said goods against a certificate under section 13 and who resells the said goods to a person other than a Licensed dealer or to a Licensed dealer who purchases the said goods otherwise than against a certificate under section 13 ; or

(iv) is a manufacturer of the concerned goods who sells the said goods, or

(v) is an importer of the concerned goods who sells the said goods ; or

(vi) acquires, receives or comes in possession of the concerned goods in any manner other than by way of purchase and sells such goods ;

(vii) In paragraphs (i), (ii) and (iii), references to a Licensed dealer shall include references to a Commission Agent, holding a permit, who purchases on behalf of a principal who is a Licensed dealer.

(III) For the purposes of clauses (c), (e) and (f) of sub-section (I), the expression "first dealer" shall mean a dealer who purchases the concerned goods from a person other than a registered dealer and does not resell the goods so purchased by him; and the dealer so purchasing the goods is the first such dealer who so purchases the said goods.

(IV) For the purposes of clauses (d), (e), (g) and (h) of sub-section (I), the expression "intermediate dealer" shall mean a dealer who purchases the concerned goods under a certificate as provided in section 13 and contrary to such certificate has used the goods for another purpose or has not resold or despatched the goods in the manner and within the period certified, or, as the case may be, a dealer who sells or purchases the concerned goods in breach of any condition imposed under section 49; and the dealer so purchasing or, as the case may be, selling the said goods is the first such dealer who so purchases, or, as the case may be, sells the said goods.

9A. Notwithstanding anything contained in this Act or in any judgment, decree, order or decision of any Court, Tribunal or other authority,—

Validation of previous levies on declared goods effected at one stage only and pending proceedings relating to such levies, etc.

(2) where a tax on the sale or purchase of any declared goods levied, assessed, reassessed or collected under this Act or under any earlier law after the date of coming into force of section 15 of the Central Sales Tax Act, 1956 and before the date of coming into force of the Gujarat Sales Tax (Amendment) Act, 1972 (hereinafter in this section referred to as the specified period) had been actually levied, assessed, reassessed or collected at one stage only and that stage was the stage which is specified in section 9 as substituted by the Gujarat Sales Tax (Amendment) Act, 1972 (hereinafter in this section referred to as the new section 9), then, the levy, assessment, reassessment or collection of the said tax and all the proceedings held and orders made for making such levy, assessment, reassessment or collection shall be deemed to be, and shall be deemed always to have been, valid as if the new section 9 had formed part of this Act, or, as the case may be, the provisions corresponding to the provisions of the new section 9 had formed part of the earlier law, at the time when the said tax was levied, assessed, reassessed or collected or the said proceedings were held or orders were made; and such levy, assessment, reassessment, collection, proceedings and orders shall not be deemed to be, and shall be deemed never to have been, invalid or inconsistent with the provisions of section 15 of the Central Sales Tax Act, 1956, and shall not be called in question merely on the ground that this Act or, as the case may be, the earlier law under which the said tax was levied, assessed, reassessed or collected did not at that time specify the precise one stage at which such tax shall be levied, assessed, reassessed or collected;

(ii) where a tax on the sale or purchase of any declared goods, levied, assessed, reassessed or collected under this Act or under any earlier law during the specified period had not been levied, assessed, reassessed or collected in conformity with the provisions of the new section 9, the levy, assessment, reassessment or collection of such tax and all proceedings held and

orders made relating thereto shall be reviewed and revised, after giving due notice and hearing to the dealers concerned, so as to bring them in conformity with the provisions of the new section 9, as if the new section 9 had formed part of this Act, or, as the case may be, the provisions corresponding to the new section 9 had formed part of the earlier law, during the specified period;

Guj. 9  
of  
1972.

(iii) all proceedings instituted under this Act or under any earlier law, relating to the levy, assessment, reassessment or collection of tax on the sale or purchase of any declared goods for the specified period which may be pending immediately before the date of the commencement of the Gujarat Sales Tax (Amendment) Act, 1972 before any officer, authority or other person and all other matters connected with or incidental to such proceedings, in so far as such proceedings relate to the stage at which such tax shall be levied or collected, shall, if they have been instituted, held or given effect to, in conformity with the provisions contained in the new section 9 although the new section 9 or, as the case may be, the provisions corresponding to the provisions of the new section 9 were not in force at any relevant point of time during the course of such proceedings, be deemed to be, and to have always been, validly instituted, held or given effect to, as if the new section 9 or, as the case may be, the provisions corresponding to the provisions of the new section 9 had formed part of this Act, or, as the case may be, of the earlier law and had been in force at every such relevant point of time, and all such proceedings shall be continued accordingly after the aforesaid date under the provisions of this Act; and if any of such proceedings had not been instituted, held or given effect to in any respect before the aforesaid date in conformity with the provisions of the new section 9, such proceedings shall be reviewed, varied or revised and held and given effect to in conformity with the provisions contained in the new section 9, after giving due notice to the dealer concerned. The validity of any of such proceedings or other matters connected with or incidental to such proceedings shall not be called in question merely on the ground that the new section 9 or, as the case may be, the provisions corresponding to the provisions of the new section 9 were not in force at any relevant point of time;

(iv) any proceedings relating to the levy, assessment, reassessment or collection of tax on the sale or purchase of any declared goods for the specified period which may be instituted after the date referred to in clause (iii) shall, in so far as such proceedings relate to the stage at which such tax shall be levied or collected, be held in conformity with the provisions contained in the new section 9 as if the new section 9 formed part of this Act, or as the case may be, the provisions corresponding to the new section 9 formed part of the earlier law as in force during the specified period; and the validity of such proceedings shall not be called in question merely on the ground that the new section 9 or, as the case may be, the provisions corresponding to the provisions of the new section 9 were not in force during the specified period."

Bom. 1 of 1904. 3. The Gujarat Sales Tax (Amendment) Ordinance, 1972 is hereby repealed and the provisions of sections 7 and 25 of the Bombay General Clauses Act, 1904 shall apply to such repeal as if that Ordinance were an enactment. Repeal of Guj. Ord. 1 of 1972.





**The Gujarat Government Gazette**  
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Separate paging is given to this Part in order that it may  
be filed as a separate compilation.

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**PART IV**

**Acts of the 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 30th July, 1975, is hereby published for general information.

A. M. AHMADI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 1 OF 1975.**

(First published after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 30th July, 1975.)

An Act further to amend the Gujarat Sales Tax Act, 1969 for purposes hereinafter appearing.

It is hereby enacted in the Twenty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1975. 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 section 12  
of Guj. 1 of  
1970.

2. In section 12 of the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), for the words "at the rate of three paise", the words "at the rate of four paise" shall be substituted.

Amendment  
of Schedule  
II-Part A of  
Guj.1 of 1970.

3. In Schedule II-Part A appended to the principal Act,—

(1) in entry 1, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 2 to 4 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

(2) in entry 5, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 6 to 12 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

(3) in entry 13, in columns 3 and 4, for the words "Three paise in the rupee" the words "Four paise in the rupee" shall be substituted;

(4) in entry 14, in columns 3 and 4, for the expression "Do" the words "Three paise in the rupee" shall be substituted;

(5) in entry 15, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted, and in entries 16 to 18 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

(6) in entry 19, in columns 3 and 4, for the expression "Do" the words "Three paise in the rupee" shall be substituted;

(7) in entry 20, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted;

(8) in entry 21, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 22 to 26 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee.

Amendment  
of Schedule  
II-Part B of  
Guj.1 of 1970.

4. In Schedule II-Part B appended to the principal Act,—

(1) in entry 1, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 4 to 8 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

(2) in entry 9, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 10 to 12 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee.



**The Gujarat Government Gazette**  
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be filed as a separate compilation.

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**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 5th March, 1976 is hereby published for general information.

S. L. TALATI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 4 OF 1976.**

(First published after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 12th March, 1976).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Gujarat Sales Tax (Amendment) Act, 1976. Short title.

Guj.  
1 of  
1970.

2. In the Gujarat Sales Tax Act, 1969, after section 4, the following section shall be inserted, namely:—

Insertion  
of new  
section 4A in  
Guj. 1 of  
1970.

every of  
additional  
tax.

"4A. (1) There shall be levied and collected from every dealer liable to pay tax under section 3 or under section 4, an additional tax on the sale or purchase of goods liable to tax under this Act, at the rate of three paise in the rupee on the sales tax, general sales tax or purchase tax or on any two or more of them, as the case may be, payable by such dealer:

Provided that in respect of the sale or purchase of any of the declared goods, the tax plus the additional tax shall not exceed four per cent. of the sale or purchase price thereof.

(2) Except as provided in sub-section (1) the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax payable under sub-section (1), as they apply in relation to the tax payable by a dealer under this Act."

Repeal of  
Guj. Ord.  
No. 9 of  
1975.

3. The Gujarat Sales Tax (Second Amendment) Ordinance, 1975 is hereby repealed and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply to such repeal as if that Ordinance were an enactment.

Guj.  
Ord.  
9 of  
1975.

Bom.  
I of  
1904.



# The Gujarat Government Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it  
may be filed as a separate compilation.

## PART VI

Acts of Parliament and Ordinances promulgated by the President.

GOVERNMENT OF GUJARAT  
LEGAL DEPARTMENT

Sachivalaya, Gandhinagar, 31st March, 1976.

No. 12838/B.—The following President's Act assented on the 31st March, 1976,  
is published for general information.

**THE GUJARAT SALES TAX (SECOND AMENDMENT) ACT, 1976.**

[ Act No. 10 of 1976 ]

Enacted by the President in the Twenty-seventh Year of the Republic of India.

*AN ACT*

*further to amend the Gujarat Sales Tax Act, 1969.*

44 of In exercise of the powers conferred by section 3 of the Gujarat State  
1976. Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact  
as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment) Act, 1976. Short title  
and com-  
mencement.

(2) Save as otherwise provided in this Act, it shall come into force on the  
1st day of April, 1976.

Guj- 2. In section 2 of the Gujarat Sales Tax Act, 1969 (hereinafter referred to as Amendment  
arat of "the principal Act"),— of section 2.

1 of (a) in clause (10), after "Exception II", the following Exception shall be  
1970. inserted, namely :—

“*Exception III.*—An individual who sells exclusively any fish or any sea-food caught by him personally or by any member of his family on account of or on behalf of such individual, shall not be deemed to be a dealer within the meaning of this clause;”;

(b) for clause (25), the following clause shall be substituted, namely:—

“(25) “Registered dealer” means a dealer registered under section 29 or 30 and includes a dealer,—

(i) who holds a certificate of registration deemed to have been granted under this Act; and

(ii) to whom a fresh certificate of registration has been granted under section 30A;”.

Amendment of section 4A. 3. In section 4A of the principal Act, in sub-section (1), for the words “three paise in the rupee”, the words “six paise in the rupee” shall be substituted.

Amendment of section 11.

4. In section 11 of the principal Act,—

(a) in clause (1), after sub-clause (a), the following sub-clause shall be inserted and shall be deemed always to have been inserted, namely:—

“(aa) a purchase of goods in respect of which no tax is payable under the proviso to sub-section (1) of section 4;”;

(b) in sub-clause (a) of clause 2, for the word “sub-section”, the word “clause” shall be substituted.

Amendment of section 30.

5. In section 30 of the principal Act,—

(a) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The provisions of sub-section (4) and clause (a) of sub-section (7) of section 29 shall apply in respect of the amendment or cancellation of the certificate of registration granted under this section.”;

(b) to sub-section (4), the following proviso shall be added, namely:—

“Provided that nothing in this sub-section shall be deemed to prevent the cancellation of any registration before the completion of one complete year in a case where any business in respect of which a certificate of registration has been issued under this section, has been discontinued or transferred before such completion.”.

Insertion of new section 30A.

6. After section 30 of the principal Act, the following section shall be inserted, namely:—

Fresh registration of dealers.

“30A. (1) Every registered dealer who holds, on the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 1976 (hereinafter referred to as “the specified date”), a valid certificate of registration issued or deemed to have been issued (hereinafter referred to as “the existing certificate of registration”) shall obtain a fresh certificate of registration as provided in this section, in lieu of the existing certificate of registration.

(2) Every dealer required by sub-section (1) to obtain a fresh certificate of registration shall apply in the prescribed manner and within such period from the specified date as may be prescribed to the authority prescribed for the purpose of section 29 and such application shall be accompanied by the existing certificate of registration together with all additional copies thereof, if any, issued to him.

(3) On receipt of such application, the prescribed authority shall, subject to the provisions of this Act, issue to the applicant a fresh certificate of registration in the prescribed form and thereupon all the provisions of this Act in respect of a certificate of registration shall, so far as may be, apply to such fresh certificate of registration, and references to a certificate of registration in any licence, recognition, permit or other document granted to the applicant shall be construed as references to the fresh certificate of registration issued to him.

(4) Where any dealer fails to make an application required to be made by him under sub-section (2), the Commissioner may impose upon such dealer by way of penalty, a sum not exceeding five hundred rupees for every day after the expiry of the period prescribed under sub-section (2) for making such application during which such default continues.

(5) A dealer who has presented his existing certificate of registration to the prescribed authority under sub-section (2) shall not be deemed to have ceased to be in possession of the existing certificate of registration until a fresh certificate of registration is issued to him under sub-section (3)."

7. In section 45 of the principal Act, for sub-sections (5) and (6), the following sub-sections shall be substituted, namely:— Amendment  
of section 45.

“(5) Where in the case of a dealer the amount of tax—

- (a) assessed for any period under section 19, 41 or 50; or
- (b) reassessed for any period under section 44,

exceeds the amount of tax already paid under sub-section (1), (2) or (3) of section 47 by the dealer in respect of such period by more than twenty per cent. of the amount of tax so paid, the dealer shall be deemed to have failed to pay the tax to the extent of the difference between the amount so assessed or reassessed as aforesaid and the amount paid.

(6) Where under sub-section (5), a dealer is deemed to have failed to pay the tax to the extent mentioned in the said sub-section, there shall be levied on such dealer, a penalty of such amount as is equivalent to the amount of simple interest for the period commencing on the date of expiry of the time prescribed for payment of tax under sub-section (1), (2) or (3) of section 47 and ending on the date of assessment or, as the case may be, reassessment, at the rate of twenty-four per cent. per annum on the amount of tax equivalent to such difference or any less amount remaining unpaid during such period :

Provided that where in assessing the amount of tax from any dealer under section 19, 41 or 50 in respect of any period, the time taken for making an order of assessment exceeds eighteen months from the date of expiry of the time prescribed for the payment of tax under sub-section (1), (2) or (3) of section 47, the Commissioner shall estimate the amount of penalty payable by the dealer for the period between the date of expiry of the said period of eighteen months and the date of payment of tax specified in the notice under sub-section (4) of section 47 in respect of the amount of tax falling under sub-clause (ii) of clause (a) of the said sub-section:

Provided further that where the Commissioner is satisfied that the difference between the amount payable as assessed or reassessed and the amount paid has taken place on account of some reasonable cause, he may remit the whole or part of the penalty, payable in respect of any period by any dealer.”.

Amendment of section 47. 8. In section 47 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

“(4-A) If a dealer does not pay any amount of tax within the time prescribed for its payment under sub-section (1), (2) or (3) on or before the date specified in a notice issued under sub-section (4) in respect of the amount of tax falling under sub-clause (ii) of clause (a) thereof, there shall be paid by such dealer for the period commencing on the date of expiry of the aforesaid prescribed time or the specified date and ending on the date of payment of the amount of tax, simple interest at the rate of twenty-four percent per annum on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period:

Provided that where a penalty is levied under sub-section (6) of section 45 in respect of the difference and the period referred to in that sub-section, no interest shall be payable under this sub-section on such difference for such period.”.

Insertion of new sections 59A and 59B. 9. After section 59 of the principal Act, the following sections shall be inserted, namely:—

Inspection of goods in transit, etc.

“59A. (1) If the State Government considers that with a view to preventing evasion of tax in any place or places in the State, it is necessary so to do, it may, by notification in the *Official Gazette*, direct that such number of check-posts shall be set up or such number of barriers shall be erected at such places as may be specified in the notification.

(2) At every check-post or barrier set up or erected under sub-section (1), the driver or any other person in charge of any vehicle, boat or animal shall stop the same, and keep it stationary so long as may reasonably be necessary, and allow the officer-in-charge of the check-post or barrier to examine the contents in the vehicle or boat or on the animal and inspect all records relating to the goods carried in the vehicle or boat or on the animal which are in the possession of such driver or other person in charge who shall, if so required, give his name and address and the names and addresses of the owner of the vehicle, boat or animal as well as of the consignor and consignee of such goods; and where any of the consignors or consignees is a dealer registered under this Act or the Central Sales Tax Act, 1956, the driver or any other person in charge of the vehicle, boat or animal shall also give the number and place of issue of the certificate of registration, if any, of such dealer.

(3) The driver or other person in charge of a vehicle, boat or animal carrying goods shall—

(a) carry with him a log book, a bill of sale or delivery note and such other documents relating to the goods carried in the vehicle or boat or on the animal and containing such particulars as may be prescribed and the driver or person in charge of a transport vehicle shall, in addition, carry a goods vehicle record and a trip sheet ;



(b) produce the same when requested to do so by the officer-in-charge of the check-post or barrier;

(c) give to the officer-in-charge of the check-post or barrier a declaration relating to particulars of the goods carried in the vehicle or boat or on the animal in such form as may be prescribed.

(4) Where an officer-in-charge of a check-post or a barrier has reason to believe that the driver or other person in charge of a vehicle, boat or animal has not given true or correct information in any respect or that any of the particulars contained in any of the aforesaid documents is not true or correct he may ask the driver or other person in charge of such vehicle, boat or animal such questions as he thinks necessary to obtain true and correct information as far as possible in these respects and record the substance of his enquiries in such manner as he thinks fit.

(5) All the documents received from the driver or other person in charge of the vehicle, boat or animal under sub-section (3) and the record of the substance of enquiries prepared under sub-section (4) shall be forwarded by the officer-in-charge of the check-post or barrier to the Sales Tax Officer concerned, and thereupon such Sales Tax Officer shall, if he has reason to believe that such evasion has taken place, take such action as he considers necessary to prevent the evasion of tax.

(6) The aforesaid provisions of this section shall apply in respect of such animals, the sales or purchases of which are liable to tax and which are led by a person as if reference in the aforesaid provisions to a driver or person in charge of a vehicle, boat or animal carrying goods is a reference to the person leading the animal.

*Explanation:*—In this section—

(a) "goods vehicle record" means the documents required to be carried by the driver of a transport vehicle under the Motor Vehicles Act, 1939 or the rules made thereunder;

(b) "log book" means a register, statement or other record containing particulars of the goods under transport;

(c) "trip sheet" means a sheet or other document containing particulars relating to the tripwise use of a transport vehicle, required to be carried by the driver under the Act referred to in clause (a).

59B. (1) If the Commissioner is satisfied that any records pertaining to a dealer have been destroyed as a result of fire, flood, or earthquake or otherwise as a result of any natural or other calamity or event, he may, by notice in writing, require the dealer to attend before him on a date and at a place specified in the notice, or to produce before him any accounts or registers or documents or copies thereof or to furnish fresh returns or declarations under this Act or any earlier law for such period, by such dates and to such authority as may be specified in the notice (being returns for a period for which the dealer has not yet been assessed), or to furnish true copies of or extracts from any documents already submitted to the Commissioner, on or before the date specified in the notice, or to furnish any other information relating to the business of the dealer as may be specified in the notice, being information which the Commissioner considers necessary for facilitating the work of assessment (including reassessment), or the collection of the tax from such dealer under this Act or under any earlier law.

Special powers for reconstitution of records in certain circumstances.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), the Commissioner may require the dealer to produce for inspection or furnish copies of, or extracts from, all or any of the following, namely:—

(a) application for the issue of a certificate of registration, licence, recognition or permit made under sections 29, 30, 30A, 31, 32 or 33, as the case may be ;

(b) certificate of registration, licence, recognition or permit granted to the dealer ;

(c) returns or declaration furnished by the dealer ;

(d) proof of payment of tax and penalty by the dealer ;

(e) a certified copy of the assessment order given to the dealer ;

(f) any notice of demand served on the dealer ;

(g) any declaration made under section 60 ;

(h) specimen signatures furnished under rule 16 of the Gujarat Sales Tax Rules, 1970;

(i) any nomination made under rule 17 of the said rules.

(3) For securing compliance with any notice given under this section, the Commissioner shall have all the powers mentioned in sub-sections (2), (3), (4) and (5) of section 59.

(4) Where any person is prosecuted for failure to comply with any requirement made of him under this section, the burden of proving that he had reasonable excuse for such failure shall be on him.”.

**Amendment  
of section 75.**

10. In sub-section (1) of section 75 of the principal Act,—

(a) in clause (h), for the words and figures “section 59, or”, the words, figures and letters “section 59, 59A or 59B, or” shall be substituted;

(b) in clause (j), for the words and figures “section 59, or”, the words, figures and letter “section 59 or section 59B, or” shall be substituted.

**Amendment  
of Schedule I.**

11. In Schedule I appended to the principal Act,—

(1) entry 7 shall be omitted;

(2) in entry 21 for the words “cotton seeds and oil cakes”, the words “cotton seeds, oil cakes and de-oiled cakes” shall be substituted;

(3) in entry 24, for the words “chemical fertilisers and oil cakes” the words “chemical fertilisers, oil cakes and de-oiled cakes” shall be substituted.

## 12. In Schedule II-Part A appended to the principal Act,—

Amendment  
of Schedule  
II-Part A.

(1) after entry 26, the following entry shall be inserted, namely:—

1	2	3	4
"26A.	Fish and all sea food.	Four paise in the rupee.	Four paise in the rupee."

(2) in entry 38, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Nine paise in the rupee" shall be substituted;

(3) in entry 39, in columns 3 and 4, for the expression "Do", the words "Seven paise in the rupee" shall be substituted;

(4) in entry 41, in columns 3 and 4, for the expression "Do", the words "Ten paise in the rupee" shall be substituted;

(5) for entry 42, the following entry shall be substituted, namely:—

1	2	3	4
"42	Glassware, chinaware or articles made of porcelain and glazed earthenware—		
(1)	When sold at a price not exceeding two rupees per piece.	Seven paise in the rupee.	Seven paise in the rupee.
(2)	in any other case.	Ten paise in the rupee.	Ten paise in the rupee.

*Explanation.*— (i) one cup and one saucer, or

(ii) any vessel and its lid,

sold together shall be deemed to be one piece whereas a set of cups and saucers, plates or dishes and other articles sold as such shall not be deemed to be one piece.";

(6) in entry 43, in columns 3 and 4, for the expression "Do", the words "Seven paise in the rupee" shall be substituted;

(7) in entry 44, in columns 3 and 4, for the words "Seven paise in the rupee" the words "Ten paise in the rupee" shall be substituted;

(8) in entry 45, in columns 3 and 4, for the expression "Do", the words "Seven paise in the rupee" shall be substituted;

(9) in entry 56, in columns 3 and 4, for the words "Nine paise in the rupee", the words "Eleven paise in the rupee" shall be substituted;

(10) in entry 58,—

(i) in column 2; after the word “matches”, the brackets and words “(known as *baporia*)”, shall be inserted;

(ii) in columns 3 and 4, for the expression “Do”, the words “Twenty paise in the rupee” shall be substituted;

(11) in entry 59, in columns 3 and 4, for the expression “Do”, the words “Twelve paise in the rupee” shall be substituted;

(12) in entry 60, in columns 3 and 4, for the expression “Do”, the words “Ten paise in the rupee” shall be substituted;

(13) for entry 61, the following entries shall be substituted, namely:—

1	2	3	4
“61.	Paints and varnishes in any form, whether ready for use or not (other than those specified in entry 61A of this Schedule).	Twelve paise in the rupee.	Twelve paise in the rupee.
61-A.	(a) Acrylic and plastic emulsion paint. (b) All types of lacquers.	Fifteen paise in the rupee.	Fifteen paise in the rupee.”;

(14) in entry 62, in columns 3 and 4, for the expression “Do”, the words “Ten paise in the rupee” shall be substituted;

(15) in entry 63, in columns 3 and 4, for the expression “Do”, the words “Eleven paise in the rupee” shall be substituted;

(16) in entry 64, in columns 3 and 4, for the expression “Do”, the words “Ten paise in the rupee” shall be substituted;

(17) in entry 65,—

(i) in column 2, after the words “Aerated waters and all non-alcoholic beverages” the words “other than soda water,” shall be inserted;

(ii) in columns 3 and 4, for the word “Do”, the words “Twelve paise in the rupee” shall be substituted;

(18) for entry 66, the following entry shall be substituted, namely:—

1	2	3	4
“66.	Soda water when sold in sealed or capsuled or corked bottles or jars.	Ten paise in the rupee.	Ten paise in the rupee”.

(19) in entry 67, in columns 3 and 4, the expression “Do” shall be construed as a reference to Ten paise in the rupee.

(20) for entry 69, the following entry shall be substituted, namely:—

1	2	3	4
	“69 (a) Air conditioning plant with a capacity of not more than 1.5 tonnes and spare parts and accessories thereof.	Fifteen paise in the rupee.	Fifteen paise in the rupee.
	(b) Air conditioning plant with a capacity of more than 1.5 tonnes and spare parts and accessories thereof.	Twelve paise in the rupee.	Twelve paise in the rupee.”;

(21) in entry 70, in columns 3 and 4, the expression “Do”, shall be construed as reference to “Twelve paise in the rupee”;

(22) in entry 71, in columns 3 and 4, for the expression “Do”, the words “Fifteen paise in the rupee” shall be substituted;

(23) in entry 72, in columns 3 and 4, for the expression “Do”, the words “Twelve paise in the rupee” shall be substituted;

(24) in entry 73, in columns 3 and 4, for the expression “Do”, the words “Fifteen paise in the rupee” shall be substituted;

(25) in entry 74,—

(i) against sub-entry 1, in columns 3 and 4, for the expression “Do”, the words “Twelve paise in the rupee” shall be substituted;

(ii) in sub-entry 2,—

(a) in column 2, the brackets, words and figures “(other than the component parts of motor lorries as specified in entry 66 of this Schedule)” shall be omitted;

(b) in columns 3 and 4, the expression “Do” shall be construed as a reference to Twelve paise in the rupee;

(26) in entry 78, in columns 3 and 4, for the expression “Do”, the words “Fifteen paise in the rupee” shall be substituted;

(27) in entry 79,—

(i) in column 2, for the words “Typewriting and duplicating”, the words “Duplicating” shall be substituted;

(ii) in columns 3 and 4, for the expression “Do”, the words “Fifteen paise in the rupee” shall be substituted;

(28) after entry 79, the following entry shall be inserted, namely:—

1	2	3	4
	"79-A. Typewriting machines and spare parts and accessories thereof.	Twelve paise in the rupee.	Twelve paise in the rupee."

(29) in entry 80, in columns 3 and 4, the expression "Do" shall be construed as reference to Twelve paise in the rupee;

(30) after entry 80, the following entry shall be inserted, namely:—

1	2	3	4
	"80-A. Television set and spare parts and accessories thereof.	Fifteen paise in the rupee.	Fifteen paise in the rupee."

(31) in entry 81, in columns 3 and 4, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(32) in entry 89, in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(33) in entry 90 in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(34) in entry 91, in columns 3 and 4 for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(35) in entry 92, in columns 3 and 4, for the words "Thirteen paise in the rupee", the words "Fourteen paise in the rupee" shall be substituted."

Amendment  
of Schedule  
II-Part B.

13. In Schedule II-Part B appended to the principal Act, in entry 11, in column 2, for the words "Oil cakes", the words "Oil cakes and de-oiled cakes" shall be substituted.

Amendment  
of Schedule  
III,

14. In Schedule III appended to the principal Act,—

(1) in entry 4,—

(i) in column 2, for the words "stoves, pressure lamps", the words "pressure lamps" shall be substituted;

(ii) in column 3, for the expression "Do", the words "Six paise in the rupee" shall be substituted;

(2) after entry 4, the following entry shall be inserted, namely:—

1	2	3	4
	"4A. All kinds of stoves and spare parts and accessories thereof.	Five paise in the rupee.	Three paise in the rupee."

(3) in entry 5, in columns 3 and 4, the expression "Do" shall be construed as a reference to Five paise in the rupee and Three paise in the rupee respectively;

(4) in entry 7, in column 3, for the words "Six paise in the rupee", the words "Nine paise in the rupee" shall be substituted;

(5) in entry 8, in column 3, for the words "Seven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(6) in entry 9, in column 3, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(7) in entry 11, in column 3, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(8) in entry 12, in column 3, for the words "Ten paise in the rupee", the expression "Do" shall be substituted.

FAKIIRUDDIN ALI AHMED,  
*President.*

K. K. SUNDARAM,  
Secretary to the Government of India.

### REASONS FOR THE ENACTMENT

This Bill seeks to amend the Gujarat Sales Tax Act, 1969 (Gujarat Act 1 of 1970), so as to increase the rate of additional tax from 3% to 6% of the tax payable under that Act, to provide for the levy of tax on sale of fish and all sea-food at the rate of 4 paise in the rupee and to increase the existing rates of tax on sales or purchases of certain other goods. Opportunity is being availed of to amend the Act to remove certain difficulties experienced in its working. The Bill also seeks to provide for the setting up of check-posts and barriers with a view to prevent evasion of tax.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,  
Secretary to the Government of India,  
Ministry of Finance.

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

S. L. TALATI,  
Secretary to Government.





**The Gujarat Government Gazette**  
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Separate paging is given to this Part in order that it may  
be filed as a separate compilation.

**PART VI**

Acts of Parliament and Ordinances promulgated by the President.

**LEGAL DEPARTMENT**

**Corrigendum**

Sachivalaya, Gandhinagar, 10th August, 1976.

No. 24607/B.- In the Gujarat Sales Tax (Second Amendment) Act, 1976 (President's Act No. 10 of 1976) published in the Gujarat Government Gazette, Extraordinary, Part VI, dated the 31st March, 1976, at pages 75 to 86, in line 2 of sub-section (4A) (inserted in section 47 of the principal Act) appearing on page 78, for "on or before" read "or on or before".

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

J. P. VASAVADA,  
Deputy Secretary to Government.



# The Gujarat Government Gazette EXTRAORDINARY

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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 the 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 30th July, 1977 is hereby published for general information.

N. C. BUCH,

Joint Secretary to the Government of Gujarat,  
Legal Department.

### GUJARAT ACT NO. 13 OF 1977.

(First published after having received the assent of the Governor in the "Gujarat  
Government Gazette" on the 30th July, 1977.)

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Twenty-eighth Year of the Republic of India as  
follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1977. Short title  
and commen-  
cement.

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

Guj. 1 2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Amendment  
of section  
45 of Guj.  
1970. Act"), in section 45, in the first proviso to sub-section (6), for the words "the  
Commissioner shall estimate" the words "the Commissioner shall remit" shall be  
substituted. 1 of 1970.

**Amendment  
of section 49  
of Guj. 1  
of 1970.**

3. In the principal Act, in section 49, in sub-section (I), in clauses (i) to (iv) for the words and brackets "Canteen Stores Department (India)" the words "Canteen Stores Department" shall be substituted.

**Amendment  
of section 54  
of Guj. 1  
of 1970.**

4. In the principal Act, in section 54, in sub-section (I), for the words "simple interest at four and half per cent. per annum" the words "simple interest at twelve per cent. per annum" shall be substituted.

**Amendment  
of Schedule  
II Part-A  
of Guj.  
1 of 1970.**

5. In the principal Act, in Schedule II Part A,—

(1) in entry 3, in column 2, items (xvii), (xviii) and (xix) shall be deleted;

(2) in entry 5, in columns 3 and 4, for the words "Four paise in the rupee" the words "Six paise in the rupee" shall be substituted;

(3) in entry 6, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted and in entries 7 to 12 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to four paise in the rupee;

(4) in entry 15, in columns 3 and 4, for the words "Four paise in the rupee" the words "Six paise in the rupee" shall be substituted;

(5) for entry 16, the following entry shall be substituted, namely:—

1	2	3	4
"16 (1)	Machinery used in the manufacture of goods excluding machinery specified in any other entry in this or any other Schedule.	Four paise in the rupee	Four paise in the rupee
(2)	Electric motors and oil engines and spare parts and accessories thereof.	Six paise in the rupee	Six paise in the rupee";

(6) in entry 17, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted and in entry 18, in columns 3 and 4, the expression "Do" shall be construed as a reference to four paise in the rupee;

(7) in entry 31, in column 2, for the words and figures "in entry 12 in this Schedule" the words, figures and letter "in entries 12 and 31A in this Schedule" shall be substituted;

(8) after entry 31 the following entry shall be inserted, namely:—

1	2	3	4
"31A	Art paper, lustra cote art paper, suncoat, art card, art board, ivory card, chromo coated paper, cheque paper, imitation art paper, bible paper and silver cote art paper.	Ten paise in the rupee	Ten paise in the rupee";

(9) for entry 34, the following entry shall be substituted, namely:—

1	2	3	4
"34	Soaps and detergents (excluding shampoo)	Six paise in the rupee	Six paise in the rupee";

(10) for entry 36, the following entry shall be substituted, namely:—

1	2	3	4
"36 (1)	Tractors,	Eight paise in the rupee	Eight paise in the rupee
(2)	Spare parts and accessories of tractors	Six paise in the rupee	Six paise in the rupee
(3)	Water pumps and water pumping sets	Six paise in the rupee	Six paise in the rupee";

(11) in entry 37, in columns 3 and 4, for the expression "Do" the words "Six paise in the rupee" shall be substituted;

(12) in entry 44, in columns 3 and 4, for the words "Ten paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted;

(13) in entry 47, in columns 3 and 4, for the expression "Do" the words "Ten paise in the rupee" shall be substituted;

(14) in entry 48, in columns 3 and 4, for the expression "Do" the words "Seven paise in the rupee" shall be substituted and in entry 49, in columns 3 and 4, the expression "Do" shall be construed as a reference to seven paise in the rupee;

(15) in entry 50, in column 2 the words "except when sold in sealed containers of weight not exceeding five Kilograms in each container" shall be deleted

(16) for entry 57, the following entry shall be substituted, namely:—

1	2	3	4
"57. (1)	Instant coffee, instant chicori or instant tea in powder,	Fifteen paise in the rupee	Fifteen paise in the rupee
(2)	Coffee, chicori or tea, in leaf or in powder, other than that specified in sub-entry(1)	Ten paise in the rupee	Ten paise in the rupee";

(17) for entry 62, the following entry shall be substituted, namely:—

1	2	3	4
"62. (1)	Plywood and articles prepared from ply-wood	Ten paise in the rupee	Ten paise in the rupee
(2)	Decorative sheets such as formica, summica and others and articles prepared from decorative sheets	Twelve paise in the rupee	Twelve paise in the rupee";

(18) in entry 65, in columns 3 and 4, for the words "Twelve paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted;

(19) in entry 67, in columns 3 and 4, for the expression "Do" the words "Twelve paise in the rupee" shall be substituted;

(20) for entry 76, the following entry shall be substituted, namely:—

1	2	3	4
"76. (1)	Refrigerators and mechanical water coolers and component parts and accessories thereof :—		
(a)	of capacity upto 165 litres	Fifteen paise in the rupee	Fifteen paise in the rupee
(b)	of capacity over 165 litres	Twenty paise in the rupee	Twenty paise in the rupee
(2)	Deep freezers	Twenty paise in the rupee	Twenty paise in the rupee";

(21) in entry 77, in columns 3 and 4, for the expression "Do" the words "Twelve paise in the rupee" shall be substituted;

(22) after entry 97, the following entries shall be added, namely:—

1	2	3	4
"98	Articles made of plastics	Ten paise in the rupee	Ten paise in the rupee
99	(1) Articles and utensils, made of stainless steel	Ten paise in the rupee	Ten paise in the rupee
	(2) Utensils made of other non-ferrous metals and alloys such as brass, copper, indolium, aluminium, etc.	Eight paise in the rupee	Eight paise in the rupee.
100	Sheets, cushions, pillows, mattresses and such other articles made of foam rubber or plastic foam or other synthetic foam or of fibre foam or rubberised coir	Fifteen paise in the rupee	Fifteen paise in the rupee".

6. In the principal Act, in Schedule II, Part B,—

- (1) in entry 6, item (xxi) shall be deleted;
- (2) in entry 8, in columns 3 and 4, for the expression "Do" the words "Eight paise in the rupee" shall be substituted.

Amendment  
of Schedule  
II Part-B of  
Guj. 1 of  
1970.

7. In the principal Act, in Schedule III,—

(1) in entry 2, in column 2, for the brackets and words "(of fineness of not less than fifty percent.) and of silver (of fineness of not less than fifty percent.)" the words "and of silver" shall be substituted;

(2) for entry 6, the following entry shall be substituted, namely:—

Amendment  
of Schedule  
III of Guj. 1  
of 1970.

1	2	3	4
"6	Foodstuff and food provisions of all kinds (including dried fruits and dried vegetables; raw, semi-cooked, semi-processed or ready to serve foods, pickles, sauces, jams, marmalades, jellies; preserved fruit and honey)	Seven paise in the rupee	Three paise in the rupee";

(3) in entry 13, in column 3, for the words "Five paise in the rupee" the words "Six paise in the rupee" shall be substituted.



# The Gujarat Government Gazette

## EXTRAORDINARY

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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 the Gujarat Legislature and Ordinance promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 29th March, 1979 is hereby published for general information.

J. P. VASAVADA,

Deputy Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO 10 OF 1979.

(First published after having received the assent of the Governor in the 'Gujarat Government Gazette' on the 30th March, 1979).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirtieth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1979. 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.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act") in section 2, after clause (30), the following clauses shall be inserted, namely :— Amendment of section 2 of Guj. 1 of 1970.

"(30A) "Settlement Commission" means the Sales Tax Settlement Commission constituted under section 28A ;

(30B) "specified day" means the date of the coming into force of the Gujarat Sales Tax (Amendment) Act, 1979 ;".

Guj.  
10 of  
1979.

Amendment  
of section  
3 of Guj. 1  
of 1970.

3. In the principal Act, in section 3—

(1) in sub-section (1), for the words, brackets and figure "relevant limit specified in sub-section (4)" occurring at two places, the words, brackets and figures "relevant limit specified in clause (i) or clause (ii) of sub-section (4)" shall be substituted ;

(2) after sub-section (1), the following sub-section shall be inserted, namely :—

"(1A) Every dealer whose turnover either of all sales or of all purchases made during—

(i) the year immediately preceding the year within which the specified day falls, or

(ii) the year commencing on the first day of the year within which the specified day falls,

has exceeded or exceeds the limit specified in clause (iii) of sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, and on his turnover of purchases, made on or after the specified day ;

Provided that a dealer to whom clause (i) does not apply but clause (ii) applies and whose turnover either of all sales or of all purchases first exceeds the limit specified in clause (iii) of sub-section (4) after the specified day shall not be liable to pay tax in respect of sales and purchases which take place upto the time when his turnover of sales, or his turnover of purchases as computed from the first day of the year in which the specified day falls, first exceeds the limit specified in clause (iii) of sub-section (4)."

(3) in sub-section (2) for the words, brackets and figure "in sub-section (1)," the words, brackets, figures and letter "in sub-section (1) or, as the case may be, in sub-section (1A)." shall be substituted ;

(4) in sub-section (4),—

(a) in clause (ii), in item (b), for the words, brackets, figures and letter "to whom neither clause (i) nor item (a) of this clause applies", the words, brackets, figures and letter "to whom clauses (i) and (iii) and item (a) of this clause do not apply" shall be substituted ;

(b) after clause (ii), the following clause shall be added, namely :—

"(iii) Limit of turnover Rs. 50,000.	In case of a dealer to whom neither clause (i) nor item (a) of clause (ii) applies and the value of taxable goods sold or purchased by him during the year exceeds Rs. 3,000 ;
--------------------------------------	--

Provided that the value of taxable goods purchased does not include any value exceeding Rs. 3,000 of taxable goods purchased from persons who are not registered dealers."

Amendment  
of section  
4A of Guj.  
1 of 1970.

4. In the principal Act, in section 4A, in sub-section (7) for the words "six paise in the rupee" the words "ten paise in the rupee" shall be substituted.



5. In the principal Act, in section 25, in the second proviso, for the words "fifteen days" the words "forty five days" shall be substituted.

Amendment of section 25 of Guj. of 1970.

6. In the principal Act, after section 28, the following section shall be inserted, namely :—

Insertion of new section 28A in Guj. 1 of 1970.

" 28A. (1) The State Government shall constitute a Settlement Commission to be called the Gujarat Sales Tax Settlement Commission consisting of as many members as it thinks fit for the settlement of cases under Chapter VIA.

Settlement Commission.

(2) The State Government shall appoint one of the members of the Settlement Commission to be the Chairman thereof.

(3) The qualifications of the members constituting the Settlement Commission shall be such as may be prescribed and a member shall hold office for such period as the State Government may fix in his case.

(4) The State Government may terminate the appointment of any member of the Settlement Commission before the expiry of the term of his office if such member—

(a) is adjudged an insolvent, or

(b) engages during his term of office in any paid employment outside the duties of his office, or

(c) is or becomes in any way concerned or interested in any contract or agreement made by or on behalf of the State Government or participates in any way in the profit thereof or in any benefit or emoluments arising therefrom otherwise than as a member, or

(d) is in the opinion of the State Government, unfit to continue in office by reason of infirmity of mind or body, or

(e) is convicted of an offence involving moral turpitude.

(5) Any vacancy in the membership of the Settlement Commission shall be filled up by the State Government as soon as practicable.

(6) Subject to the previous sanction of the State Government, the Settlement Commission shall for the purpose of regulating its procedure (including place or places at which it shall sit) and the disposal of its business make regulations consistent with the provisions of the Act and the rules.

(7) The regulations made under sub-section (6) shall be published in the *Official Gazette*."

7. In the principal Act, in section 42, in sub-section (1), in clause (a) for the words "three years" the words "two years" shall be substituted.

Amendment of section 42 of Guj. 1 of 1970.

8. In the principal Act, after section 44, the following section shall be inserted, namely :—

Insertion of new section 44A in Guj. 1 of 1970.

" 44A. (1) Where the Commissioner assesses under sub-section (4) of section 41 or section 44 or 50, the amount of tax due from a dealer, such dealer may make an application in the prescribed form to the Commissioner within thirty days from the date of service of the order of the assessment, for the cancellation of such order on the ground that—

Re-opening of assessment at the instance of dealer.

(a) no notice was served on him under sub-section (3) of section 41, or under section 44 or 50, as the case may be, or

(b) he was prevented by sufficient cause from appearing before the Commissioner at the time and the date appointed by such notice served on him.

(2) On receipt of an application under sub-section (1), the Commissioner shall, if satisfied about the existence of the grounds mentioned in clauses (a) or (b) of sub-section (1) cancel the order of assessment and reassess the amount of tax due from the dealer in accordance with the provisions of this Act :

Provided that no such application made under this section shall be entertained by the Commissioner unless the applicant declares that no appeal under section 65 has been preferred against the order of assessment on the grounds specified in clause (a) or (b) of sub-section (1) :

Provided further that notwithstanding anything contained in section 65, no appeal shall lie against the order of re-assessment made under this section on the ground mentioned in clause (a) or (b) of sub-section (1).”.

Insertion  
of new  
section 46A  
in Guj. 1  
1970.

Dealers to  
be heard  
in certain  
cases.

9. In the principal Act, after section 46, the following section shall be inserted, namely :-

“46A. (1) Where any Sales-Tax Authority mentioned in section 27 exercising the powers under section 41 proposes to make an order of assessment under that section and, such order if made, would in the opinion of such authority, impose on a dealer a liability to pay an amount not less than Rs. 25 000 by way of tax in respect of a period in addition to the amount of tax indicated by the dealer in his declaration or return in respect of that period, such authority shall serve in such manner as may be prescribed on such a dealer a draft order and invite his objections in relation to it.

(2) Where any Sales Tax Authority mentioned in section 27 exercising the powers under section 44, 45 or 46 proposes to make an order of re-assessment under section 44 or an order imposing a penalty under section 45 or 46 and such order if made, would in the opinion of such authority, impose on a dealer a liability to pay an amount not less than Rs. 25,000 by way of tax or an amount not less than Rs. 7,500 by way of penalty in respect of a period in addition to the amount of tax assessed or penalty imposed in respect of that period, such authority shall serve in such manner as may be prescribed on such dealer a draft order and invite his objections in relation to it.

(3) Where the dealer to whom the draft order is served under sub-section (1) or (2) communicates in writing to the authority his objections in relation to the draft order within a period of thirty days from the date of service of the draft order, the authority shall transfer the proceedings to such other Sales-Tax Authority to which an appeal against the order would have lied under section 65, and thereupon the other authority to which the proceedings have been transferred shall exercise the powers under section 41, 44, 45, or, as the case may be, 46 in relation to those proceedings :

Provided that nothing in section 82 shall apply to any transfer of proceedings made under this sub-section.

(4) Where the dealer to whom the draft order is served under sub-section (1) or (2) fails to communicate in writing to the authority his objections in relation to

the draft order within a period of thirty days from the date of service of the draft order, the authority shall make an order of assessment or, as the case may be, an order imposing penalty under section 41, 44, 45 or as the case may be, 46 in accordance with the draft order.”.

10. In the principal Act, in section 47, sub-section (6) shall be deleted.

Amendment  
of section  
47 of  
Guj. 1 of  
1970.

11. In the principal Act, after section 47, the following section shall be inserted, namely :—

Insertion of  
new section  
47A  
in Guj. 1  
of 1970.

“47A. (1) For the purpose of effecting recovery of the amount of tax or penalty due from any dealer or other person by or under the provisions of this Act or under any earlier law, as arrears of land revenue,—

Special  
powers of  
Sales-Tax  
Authorities  
for recovery

(i) the Commissioner of Sales Tax, the Additional Commissioners of Sales-Tax and the Deputy Commissioners of Sales-Tax shall have and exercise all the powers and perform all the duties of the Collector under the Bombay Land Revenue Code, 1879,

of tax as  
arrears of  
land revenue.

(ii) the Assistant Commissioners of Sales Tax shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in a Civil Jail) and perform all the duties of the Assistant or Deputy Collector under the said Code,

(iii) the Sales Tax Officers shall have and exercise all the powers (except the powers of confirmation of sale and arrest and confinement of a defaulter in a Civil Jail) and perform all the duties of the Mamlatdar under the said Code.

(2) Every order passed in exercise of the powers conferred by sub-section (1) shall, for the purposes of sections 64, 65, 66, 67, 69 and 72 be deemed to be an order passed under this Act.”.

12. In the principal Act, in section 54, in sub-section (1),—

Amendment  
of section  
54 of Guj. 1  
of 1970.

(1) for the portion beginning with the words “Where an amount required to be” and ending with the words “period of ninety days to the date of the refund”, the following portion shall be substituted, namely :—

“(a) Where an amount required to be refunded by the Commissioner to any person by virtue of an order of assessment under section 41 is not so refunded to him within a period of thirty five days of the date of the order ; or

(b) where an amount required to be refunded by the Commissioner to any person by virtue of any other order made under this Act is not so refunded to him within a period of ninety days of the date of the order,

the State Government shall pay to such person simple interest at twelve per cent per annum on the said amount from the date immediately following the expiry of the period specified in clause (a) or, as the case may be, clause (b) to the date of the refund.” ;

(2) in Explanation 1, for the words "the period of ninety days aforesaid" the words, brackets and letter "the period specified in clause (a) or (b)" shall be substituted.

Amendment  
of section  
57 of Guj.  
1 of 1970.

13. In the principal Act, in section 57, in clause (b),---

(1) for the words "sixty thousand rupees" the words "one lakh rupees" shall be substituted; and

(2) for the words "five rupees" the words "ten rupees" shall be substituted.

Insertion  
of new  
Chapter  
VIA in  
Guj. 1 of  
1970.

14. In the principal Act, after Chapter VI, the following Chapter shall be inserted, namely :—

#### "CHAPTER VIA.

##### SETTLEMENT OF CASES.

Definitions.

61A. In this Chapter, unless the context otherwise requires,—

(a) "case" means any proceeding under this Act for or in connection with the assessment or re-assessment of turnover of sales or turn-over of purchases of any person in respect of any year or years which may be pending before a sales tax authority on the date on which an application under sub-section (1) of section 61C is made ;

(b) "sales-tax authority" means any authority specified in section 27.

Settlement  
of cases  
by Settle-  
ment Com-  
mission.

61B. (1) Where the books of accounts of any dealer or other person have been seized under this Act under a belief that such dealer or person has concealed transactions of sales or purchases in connection with his business, such dealer or person may make an application in such form and in such manner and containing such particulars as may be prescribed to the Settlement Commission to have the case settled and any such application shall be disposed of in the manner hereinafter provided.

(2) Every application made under sub-section (1) shall be accompanied by such fees as may be prescribed.

(3) An application made under sub-section (1) shall not be allowed to be withdrawn by the applicant.

Settlement  
of cases.

61C. (1) On receipt of an application under section 61B, the Settlement Commission shall call for a report from the Commissioner and on the basis of the materials contained in such report and having regard to the nature and circumstances of the case or the complexity of the investigation involved therein, the Settlement Commission may by order allow the application to be proceeded with or reject the application :

Provided that the application shall not be rejected under this sub-section unless an opportunity of being heard has been given to the applicant :

Provided further that an application shall not be proceeded with under this sub-section if the Commissioner objects to the application being proceeded with on the ground that concealment of particulars of turnover of sales or turnover of purchases on the part of the applicant or perpetration of fraud by him for evading any tax, penalty or interest chargeable or imposable under this Act has been established or is likely to be established by any sales-tax authority in relation to the case.

(2) A copy of every order under sub-section (1) shall be sent to the applicant and to the Commissioner.

(3) Where an application is allowed to be proceeded with under sub-section (1), the Settlement Commission may call for the relevant records from the Commissioner and, after examination of such records, if the Settlement Commission is of the opinion that any further inquiry or investigation in the matter is necessary, it may direct the Commissioner to make or cause to be made such further inquiry or investigation and furnish a report on the matters covered by the application and any other matter relating to the case.

(4) After examination of the records, and the report of the Commissioner, received under sub-section (1), and the report if any of the Commissioner received under sub-section (3) and after giving an opportunity to the applicant and to the Commissioner to be heard either in person or through a representative duly authorised in this behalf, and after examining such further evidence as may be placed before it or obtained by it, the Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on the matters covered by the application and any other matter relating to the case not covered by the application, but referred to in the report of the Commissioner under sub-section (1) or sub-section (3).

(5) The materials brought on record before the Settlement Commission shall be considered by all the members thereof before passing any order under sub-section (4) and in the case of a difference of opinion among the members, the opinion of the majority shall prevail and such order shall be expressed in terms of the views of the majority.

(6) Every order passed under sub-section (4) shall provide for the terms of settlement including any demand by way of tax, penalty or interest, the manner in which any sum due under the settlement shall be paid and all other matters to make the settlement effective and shall also provide that the settlement shall be void if it is subsequently found by the Settlement Commission that it has been obtained by fraud or misrepresentation of facts.

(7) Where a settlement becomes void as provided under sub-section (6) the proceedings with respect to the matters covered by the settlement shall be deemed to have been revived from the stage at which the application was allowed to be proceeded with by the Settlement Commission and the Sales Tax Authority concerned, may, notwithstanding anything contained in any other provision of this Act, complete such proceedings at any time before the expiry of two years from the end of the financial year in which the settlement became void.

61D. If the Settlement Commission is of the opinion (the reasons for such opinion to be recorded by it in writing) that, for the proper disposal of the case pending before it, it is necessary or expedient to re-open any proceeding connected with the case but which has been completed under the earlier law or under this Act, by any sales tax authority before the application under section 61B was made, it may, with the concurrence of the applicant, re-open

Power of Settlement Commission to re-open completed proceedings.

such proceeding and pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceeding also :

Provided that no proceeding shall be re-opened by the Settlement Commission under this section after the expiry of a period of eight years from the end of the assessment year to which such proceeding relates.

Powers and  
procedures  
of Settlement  
Commission.

61E. (1) In addition to the powers conferred on the Settlement Commission under this Chapter, it shall have all the powers which are vested in a sales-tax authority under this Act.

(2) Where an application made under section 61B has been allowed to be proceeded with under section 61C, the Settlement Commission shall, until an order is passed under sub-section (4) of section 61C, have, subject to the provisions of sub-section (3) of that section, exclusive jurisdiction to exercise the powers and perform the functions of a sales-tax authority under this Act in relation to the case.

(3) Notwithstanding anything contained in sub-section (2) and in the absence of any express direction to the contrary by the Settlement Commission, nothing contained in this section shall affect,

(a) the operation of the provisions of this Act requiring the applicant to pay tax on the basis of self-assessment or by way of advance tax in relation to the matters before the Settlement Commission, or

(b) the operation of the provisions of this Act in so far as they relate to any matters other than those before the Settlement Commission.

(4) The Settlement Commission shall, subject to the provisions of this Chapter, have power to regulate its own procedure (including the fixation of places and times of its meetings) and may act notwithstanding that any of its members is not present at any of its meetings.

Inspection  
etc. of  
reports.

61F. No person shall be entitled to inspect, or obtain copies of, any reports made by any sales-tax authority to the Settlement Commission :

Provided that for the purpose of enabling any person whose case is under consideration to rebut any evidence brought on record against him in any such report, the Settlement Commission shall, on an application made in this behalf, and on payment of the prescribed fee by such person, furnish him with a certified copy of any such report or part thereof relevant for the purpose :

Provided further that the Settlement Commission may, in its discretion, furnish copies of such reports to any person on an application made to it in this behalf and on payment of the prescribed fee.

Power of  
Settlement  
Commission  
to grant  
immunity  
from pro-  
secution  
and  
penalty.

61G. (1) The Settlement Commission may, if it is satisfied that any person XIV who made the application for settlement under section 61B has co-operated with the Settlement Commission in the proceedings before it and has made a full and true disclosure of his turnover of sales or turnover of purchases, grant to such person, subject to such conditions as it may think fit impose, immunity from prosecution for any offence under this Act or under the Indian Penal Code for the time being in force and also from the imposition of any penalty or interest under this Act, with respect to the case covered by the settlement. <sup>1860.</sup>

(2) An immunity granted to a person under sub-section (1) may, at any time, be withdrawn by the Settlement Commission, if it is satisfied that such person has not complied with the conditions subject to which the immunity was granted or that such person had, in the course of the settlement proceedings, concealed any particulars material to the settlement or had given false evidence, and thereupon such person may be tried for the offence with respect to which the immunity was granted or for any other offence for which he appears to have been guilty in connection with the settlement and shall also become liable to the imposition of any penalty or interest under this Act to which such person would have been liable, had not such immunity been granted.

61H. Every order of settlement passed under sub-section (4) of section 61C shall be conclusive as to the matters stated therein and no matter covered by such order shall, save as otherwise provided in this Chapter, be re-opened in any proceeding under this Act or under any other law for the time being in force.

61I. Any sum specified in an order of settlement passed under sub-section (4) of section 61C, may, subject to such conditions, if any, as may be specified therein, be re-covered, (and any penalty or interest for default in making payment of such sum may be imposed and recovered) in accordance with the provisions of Chapter V, by the sales-tax authority having jurisdiction over the person who made the application for settlement under section 61B.

61J. Where,—

(i) an order of settlement passed under sub-section (4) of section 61C provides for the imposition of a penalty or interest on the person who made the application under section 61B for settlement, on the ground of concealment of particulars of any transaction; or

(ii) after the passing of an order of settlement under the said sub-section (4) in relation to a case, such person is convicted of any offence under Chapter VIII in relation to that case,

then, he shall not be entitled to apply for settlement under section 61B in relation to any other matter.

61K. Any proceeding under this Chapter before the Settlement Commission shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code.

61L. (1) Any dealer who has filed an appeal under this Act shall, on withdrawing such appeal be entitled to make an application under section 61B to the Settlement Commission to have his case settled under this Chapter.

(2) Any dealer referred to in sub-section (1) may make an application to the concerned sales-tax authority or the tribunal for permission to withdraw the appeal.

(3) On receipt of an application under sub-section (2), the sales-tax authority or Tribunal shall grant permission to withdraw the appeal.

(4) Upon the withdrawal of the appeal the proceeding in appeal immediately before such withdrawal shall, for the purposes of this Chapter, be deemed to be a proceeding pending before sales-tax authority.

(5) An application to the Settlement Commission under this section shall be made within a period of thirty days from the date on which the order of the sales-tax authority permitting the withdrawal of the appeal is communicated to the dealer.

(6) An application made to the Settlement Commission under this section shall be deemed to be an application made under sub-section (1) of section 61B and the provisions of this Chapter except sub-section (7) of section 61C shall apply accordingly.

(7) Where an application made to the Settlement Commission under this section is not entertained by the Settlement Commission, then, the dealer shall not be deemed to have withdrawn the appeal and the provisions contained in section 65 shall, so far as may be, apply accordingly.”.

Amendment  
of section  
67 of Guj. 1  
of 1970.

15. In the principal Act, in section 67,

(1) in sub-section (1),

(a) in clause (a) after the words “of his own motion within three years” the words “or on application made to him within one year” shall be inserted;

(b) in clause (b) after the words “in second appeal” the words, brackets and letter “or under clause (a) in revision on an application” shall be inserted;

(2) to sub-section (2), the following proviso shall be added, namely :—

“Provided that the proceedings in revision may be entertained upon an application where the applicant satisfies the Commissioner that he had sufficient cause for not preferring an appeal against the order in respect of which an application for revision is made.”;

(3) for sub-section (4) the following shall be substituted, namely :—

“(4) Where the Commissioner or the Tribunal rejects any application for revision under this section, the Commissioner or, as the case may be, the Tribunal shall record the reasons for such rejection.”.

Amendment  
of section  
84 of Guj. 1  
of 1970.

16. In the principal Act, in section 84 after the words “of the Tribunal” the words “and of the Settlement Commission” shall be inserted.

Amendment  
of  
Schedule  
II-Part-A  
of Guj. 1  
of 1970.

17. In the principal Act, in Schedule II-Part A,—

(1) in entry 16, for sub-entry (2), the following sub-entry shall be substituted, namely :—

“(2) Electric motors and spare parts and accessories thereof and oil engines ;” :

(2) after entry 100, the following entry shall be inserted, namely :—

1.	2.	3.	4.
“ 101	Spare parts and accessories of oil engines to which entry 16 applies,	Six paise in the rupee	Six paise in the rupee ”.



18. (1) Nothing in section 3 of the principal Act as amended by section 3 of Savings. this Act shall affect the liability to pay tax, (in respect of turnover of sales or turnover of purchases made before the specified day) of a dealer to whom item (b) of clause (ii) of sub-section (4) of section 3 of the principal Act applied before the specified day but to whom neither the item (b) of clause (ii) nor clause (iii) of sub-section (4) of section 3 of the principal Act, as amended by this Act applies after the specified day and—

(a) any proceedings in relation to such liability may be instituted, continued or enforced, and

(b) any penalty or punishment may be imposed,

under the principal Act as if this Act had not been passed.

(2) Nothing in section 42 of the principal Act as amended by section 7 of this Act shall affect the power of the Commissioner to make an order of assessment in respect to any assessment proceedings (including any notice issued) pending immediately before the specified day and the Commissioner may make an order under section 42 in respect of such proceedings as if this Act had not been passed

*Explanation.*—For the purpose of this section “specified day” means the date on which this Act comes into force.



# The Gujarat Government Gazette EXTRAORDINARY

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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 the 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 23rd February, 1981 is hereby published for general information.

K. M. SATWANI,  
Secretary to the Government of Gujarat,  
Legal Department.

### GUJARAT ACT NO. 3 OF 1981.

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 24th February, 1981).

An act further to amend the Gujarat Sales Tax Act, 1969.

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

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1981.

Short title  
and comm-  
encement.

(2) It shall be deemed to have come into force on the 5th January, 1981.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the prin-  
cipal Act"), in section 2,—

Guj. 1  
of  
1970.

Amendment  
of section 2  
of Guj. 1  
of 1970.

(d) for the words "In this Act, unless the context otherwise requires", the  
following shall be substituted, namely :—

"In this Act, unless the context otherwise requires,—

(1A) "additional tax" means the additional tax levied under section 4A;";

(2) in clause (32), the following shall be added at the end, namely :—

"but does not include additional tax;".

Amendment  
of section 4A  
of Guj. 1 of  
1970.

3. In the principal Act, in section 4A, after sub-section (2), the following sub-section shall be inserted, namely :—

"(3) (a) Notwithstanding any judgement, decree or order of any court, tribunal or other authority, no additional tax levied under sub-section (1) shall be or shall be deemed ever to have been, construed as partaking of the character of sales tax, general sales tax or, as the case may be, purchase tax, on which it is levied; and

(b) for the avoidance of any doubt it is hereby declared that the additional tax shall be and shall be deemed always to have been distinct from sales tax, general sales tax or, as the case may be, purchase tax."

Amendment  
of section 49  
of Guj. 1 of  
1970.

4. In the principal Act, in section 49, in sub-section (2), for the words "any tax" the words "the tax" shall be substituted.

Repeal and  
saving.

5. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1981 is hereby repealed.

Guj.  
Ord.  
2 of  
1981.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.



सत्यमेव जयते

The Gujarat Government Gazette  
**EXTRAORDINARY**  
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Vol. XXII] SATURDAY, APRIL 4, 1981/CAITRA 14, 1903

Separate paging is given to this Part in order that it may  
 be filed as a separate compilation.

**PART IV**

Acts of the 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 4th April, 1981 is hereby published for general information.

J. P. VASAVADA,  
 Joint Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 17 OF 1981.**

(First published after having received the assent of the Governor in the  
 "Gujarat Government Gazette" on the 4th April, 1981).

An Act further to amend the Gujarat Sales Tax Act, 1969.

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

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment)  
 Act, 1981. Short title  
and commencing  
date.

(2) This section shall come into force at once; sections 2, 3 and 4 shall be  
 deemed to have come into force on the 1st April, 1981 and the remaining sections  
 shall come into force on such date, as the State Government may, by notification  
 in the Official Gazette, appoint.

Amendment  
of section  
2 of Gaj. 1  
of 1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2, for clause (30B), the following clause shall be substituted, namely:—

"(30B). "specified day" means the date of coming into force of the Gujarat Sales Tax (Amendment) Act, 1981;"

Substitu-  
tion of  
section 3 of  
Gaj. 1 of  
1970.

3. In the principal Act, for section 3, the following section shall be substituted, namely:—

Incidence  
of tax.

"3. (1) Every dealer whose turnover either of all sales or of all purchases made during—

(i) the year immediately preceding the year within which the specified day falls, or

(ii) the year commencing on the first day of the year within which the specified day falls,

has exceeded or exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, and on his turnover of purchases, made on or after the specified day:

Provided that a dealer to whom clause (i) does not apply but clause (ii) applies and whose turnover either of all sales or of all purchases first exceeds the relevant limit specified in sub-section (4) after the specified day shall not be liable to pay tax in respect of sales and purchases which take place upto the time when his turnover of sales, or his turnover of purchases as computed from the first day of the year in which the specified day falls, first exceeds the relevant limit applicable to him under sub-section (4).

(2) Every dealer whose turnover, either of all sales or of all purchases made during any year being a year subsequent to the year mentioned in sub-section (1), first exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect on and from the first day of that year:

Provided that the dealer shall not be liable to pay tax in respect of such sales and purchases as take place during the period commencing on the first day of any such year, upto the time when his turnover of sales or turnover of purchases as computed from the said first day, first exceeds the relevant limit applicable to him under sub-section (4).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax other than tax already levied or leviable, shall, until his turnover of sales or turnover of purchases again first exceeds the relevant limit specified in sub-section (4), cease:

Provided that, where the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then, in respect of such sales and purchases as take place, during the period commencing on the date of the cessation of liability to tax upto the time when his turnover of sales or of purchases first exceeds the relevant limit applicable to him under subsection (4), no tax shall be payable.

(4) For the purposes of this section, the limits of turnover, shall be as follows:—

(i) Limit of turnover Rs. 30,000.

(a) in the case of a dealer, who is an importer, and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5000 and the value of any taxable goods brought by him into the State or despatched to him from outside the State during the year exceeds Rs. 5000; or

(b) in the case of a dealer who is a manufacturer or who gathers any goods other than agricultural produce as a dealer and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5000 and the value of any taxable goods manufactured by him or of any taxable goods other than the agricultural produce gathered by him during the year exceeds Rs. 5000; or

(c) in case of a dealer to whom neither item (a) or nor item (b) applies and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5000.

(ii) Limit of turnover Rs. 1,00,000.

in case of a dealer to whom neither item (a) nor item (b) of clause (i) applies and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5000 ;

Provided that the value of taxable goods purchased does not include any value exceeding Rs. 5000 of taxable goods purchased from persons who are not registered dealers.

(5) For the purpose of calculating the limit of turnover for liability to tax:—

(a) except as otherwise expressly provided, the turnover of all sales or, as the case may be, the turnover of all purchases, shall be taken into account whether such sales or purchases are taxable or not;

(b) the turnover shall include all sales and purchases made by a dealer on his own account, and also on behalf of principals mentioned in his accounts; and

(c) the value of packing material which is used in packing any goods specified in Schedule I and on which no tax is leviable under sub-section (1) of section 21 shall not be taken into account in computing the value of taxable goods under sub-section (4)."

Amendment  
of section  
32 of Guj.  
of 1970.

4. In the principal Act, in section 32, for the figures "3,000", the figures "5,000" shall be substituted.

Amendment  
of Schedule  
I of Guj.  
of 1970.

5. In the principal Act, in Schedule I,—

(1) in entry 1, after sub-entry (c), the following sub-entry shall be inserted, namely:—

1	2	3
—	“(d) ‘Sev’ made out of wheat flour or maida.	..”;

(2) in entry 37, in column 3, the following shall be inserted, namely:—

“When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is not exempted on account of any exemption or drawback granted under that Act.”; <sup>of</sup> 1957

(3) in entry 40, in column 3, the following shall be inserted, namely:—

“When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is not exempted on account of any exemption or drawback granted under that Act.”; <sup>L.V. III</sup> 1957

(4) in entry 42, in column 3, the following shall be inserted, namely:—

“When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is not exempted on account of any exemption or drawback granted under that Act.”; <sup>L.V. III</sup> 1957

(5) in entry 43, in column 3, the following shall be inserted, namely:—

“When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is not exempted on account of any exemption or drawback granted under that Act.”; <sup>L.V. III</sup> 1957

(6) in entry 44, in column 3, the following shall be inserted, namely:—

“When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is not exempted on account of any exemption or drawback granted under that Act.”; <sup>L.V. III</sup> 1957

(7) in entry 45, in column 2, for the words "Glass bangles" the words "Glass bangles, plastic bangles" shall be substituted;

(8) in entry 47, in column 2, for the words "rupees two hundred and fifty each" the words "one thousand rupees each" shall be substituted;

(9) in entry 51, in column 2, for the words "ten rupees" the words "forty rupees" shall be substituted;

(10) after entry 53, the following entries shall be added, namely:—

1	2	3		
"54.	Water proof canvas	×	×	×
55.	Spectacles and lenses and spectacle frames, manufactured in the State and sold at a price not exceeding fifty rupees each	×	×	×

6. In the principal Act, in Schedule II, Part A,—

(1) after entry 3A, the following entries shall be inserted, namely:—

1	2	3	4
1 of 1944.	"3B. Cotton Fabrics as defined in item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 to which entry 37 in Schedule I does not apply.	Do	Do
I of 1944.	3C. Rayon or artificial Silk Fabrics as defined in item No. 22 of the First Schedule to the Central Excises and Salt Act, 1944 to which entry 40 in Schedule I does not apply.	Do	Do
I of 1944.	3D. Woollen Fabrics as defined in item No. 21 of the First Schedule to the Central Excises and Salt Act, 1944 to which entry 44 in Schedule I does not apply.	Do	Do
I of 1944.	3E. Sugar as defined in item No. 1 of the First Schedule to the Central Excises and Salt Act, 1944 to which entry 42 in Schedule I does not apply.	Do	Do
I of 1944.	3F. Tobacco as defined in item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944, to which entry 43 in Schedule I does not apply.	Do	Do

Amendment  
of Schedule  
II Part A  
Guj. 1  
1970.



- (2) in entry 18, in sub-entry (a), in column 2, for the words "ten rupees" the words "forty rupees" shall be substituted;
- (3) in entry 19, in columns 3 and 4, for the words "Three paise in the rupee" the words "Two paise in the rupee" shall be substituted;
- (4) in entry 30, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted;
- (5) in entry 31, in columns 3 and 4, for the expression "Do" the words "Five paise in the rupee" shall be substituted;
- (6) in entry 32, in column 2, for the words "furnace oil" the words "furnace oil, liquefied petroleum gas" shall be substituted;
- (7) in entry 35, in column 2, the words "and spare-parts and accessories thereof" shall be added at the end;
- (8) in entry 36, in sub-entry (1), in columns 3 and 4, for the words "Eight paise in the rupee" the words "Six paise in the rupee" shall be substituted;
- (9) in entry 38, in columns 3 and 4, for the words "Nine paise in the rupee" the words "Eight paise in the rupee" shall be substituted;
- (10) in entry 39, in columns 3 and 4, for the words "Seven paise in the rupee" the words "Six paise in the rupee" shall be substituted;
- (11) in entry 40, in columns 3 and 4, for the expression "Do" the words "Eight paise in the rupee" shall be substituted;
- (12) in entry 42, in sub-entry (1), in columns 3 and 4, for the words "Seven paise in the rupee" the words "Six paise in the rupee" shall be substituted;
- (13) in entry 43, in columns 3 and 4, for the words "Seven paise in the rupee" the words "Eight paise in the rupee" shall be substituted;
- (14) in entry 44, in columns 3 and 4, for the words "Fifteen paise in the rupee" the words "Twelve paise in the rupee" shall be substituted;
- (15) in entry 45, in columns 3 and 4, for the words "Seven paise in the rupee" the words "Ten paise in the rupee" shall be substituted;
- (16) in entry 46, in columns 3 and 4, for the expression "Do" the words "Six paise in the rupee" shall be substituted;
- (17) in entry 48, in columns 3 and 4, for the words "Seven paise in the rupee" the words "Six paise in the rupee" shall be substituted; and in entry 49,

in columns 3 and 4, the expression "Do" shall be construed as a reference to "Six paise in the rupee";

(18) in entry 50, in columns 3 and 4, for the expression "Do" the words "Seven paise in the rupee" shall be substituted;

(19) in entry 51, in columns 3 and 4, for the expression "Do" the words "Six paise in the rupee", shall be substituted; and in entry 52, in columns 3 and 4, the expression "Do" shall be construed as a reference to "Six paise in the rupee";

(20) in entry 53, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(21) in entry 55, in columns 3 and 4, for the expression "Do" the words "Eight paise in the rupee" shall be substituted;

(22) in entry 56, in columns 3 and 4, for the words "Eleven paise in the rupee" the words "Twelve paise in the rupee" shall be substituted;

(23) in entry 63, in columns 3 and 4, for the words "Eleven paise in the rupee" the words "Ten paise in the rupee" shall be substituted;

(24) for entry 64, the following entries shall be substituted, namely:—

1	2	3	4
"64. Footwear (other than footwear specified in entry 52 in Schedule I and entry 64A):—			
(1) when sold at a price not exceeding one hundred rupees per pair	Ten paise in the rupee.	Ten paise in the rupee.	
(2) when sold at a price exceeding one hundred rupees per pair.	Twenty paise in the rupee.	Twenty paise in the rupee.	
64A. Footwear made of PVC and rubber manufactured in the State and sold at a price not exceeding twenty rupees.	Five paise in the rupee.	Five paise in the rupee.	

(25) in entry 65, in columns 3 and 4, for the words "Fifteen paise in the rupee" the words "Twelve paise in the rupee" shall be substituted;

(26) in entry 66, in columns 3 and 4, for the words "Ten paise in the rupee" the words "Eight paise in the rupee" shall be substituted;

(27) in entry 71, in columns 3 and 4, for the words "Fifteen paise in the rupee" the words "Ten paise in the rupee" shall be substituted;

(28) for entry 88, the following entries shall be substituted, namely:—

1	2	3	4
"88.	Inflammable gas (excluding liquefied Petroleum gas and acetylene gas) supplied in closed containers or tankers.	Twelve paise in the rupee.	Twelve paise in the rupee.
88A.	Liquefied petroleum gas.	Twelve paise in the rupee.	Twelve paise in the rupee.
88B.	Chlorine gas in all forms, oxygen gas, acetylene gas, and argon gas.	Six paise in the rupee.	Six paise in the rupee";

(29) in entry 92, in columns 3 and 4, for the words "Fourteen paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted;

(30) in entry 96, in columns 3 and 4, for the words "Thirty paise in the rupee" the words "Twenty paise in the rupee" shall be substituted;

(31) after entry 101, the following entries shall be inserted, namely:—

"102.	Lignite	Six paise in the rupee.	Six paise in the rupee.
103.	Electronic goods manufactured in the State other than those specified in any other entry in this Schedule or Schedule III.	Six paise in the rupee.	Six paise in the rupee.
104.	Stationery articles other than those specified in this Schedule or Schedule III, and coloured pencils.	Six paise in the rupee.	Six paise in the rupee.
105.	Fountain pens, stylograph pens, ball point pens and propelling pencils and spareparts and accessories of such pens and pencils.	Five paise in the rupee.	Five paise in the rupee."

Amendment of Schedule II Part B of Guj. I of 1970.

7. In the principal Act, in Schedule II Part-B, in entry 13, in columns 3 and 4, for the words "Nine paise in the rupee" the words "Eight paise in the rupee" shall be substituted.

**8. In the principal Act, in Schedule III,—**Amendment  
of Schedule  
III of Guj.  
1 of 1970.

(1) in entry 2, in columns 3 and 4, for the expression "Do" the words "One paise in the rupee" shall be substituted.

(2) in entry 4, in column 3, for the words "Six paise in the rupee" the words "Five paise in the rupee" shall be substituted;

(3) entry 5 shall be deleted;

(4) in entry 8, in column 3, for the words "Ten paise in the rupee" the words "Twelve paise in the rupee" shall be substituted;

(5) in entry 10, in column 3, for the words "Ten paise in the rupee" the words "Twelve paise in the rupee" shall be substituted;

(6) in entry 13, in column 3, for the words "Six paise in the rupee" the words "Seven paise in the rupee" shall be substituted.



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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 the 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 1st February, 1982 is hereby published for general information.

K. M. SATWANI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 3 OF 1982.**

(First published after having received the assent of the Governor in the "Gujarat  
Government Gazette" on the 9th February, 1982).

An Act further to amend the Gujarat Sales Tax Act, 1969.

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

1. (1) This Act may be called the Gujarat Sales Tax (Amendment)  
Act, 1982.

Short title  
and  
commen-  
cement.

(2) It shall be deemed to have come into force on the 23rd December,  
1981.

Guj. 1  
of  
1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the  
principal Act"), in section 2, in clause (26), for the word and figures "13  
and 15" the word, figures and letter "13, 15 and 19A" shall be substitu-  
ted.

Amendment  
of section  
2 of Guj.  
1 of 1970.

Insertion of new section 19A in Guj. I of 1970.

3. In the principal Act, after section 19, the following section shall be inserted, namely:—

Levy of sales tax or purchase tax on oil cakes.

“19A. (1) There shall be levied a sales tax or purchase tax on the turnover of sales or, as the case may be, turnover of purchases of oil cakes sold or purchased by a dealer liable to pay tax under this Act, at the rate of four paise in the rupee, but after deducting from such turnover,—

(i) where such turnover relates to sales of oil cakes, sales or resales of oil cakes to a registered dealer, upon such dealer furnishing such certificate as may be prescribed;

(ii) where such turnover relates to purchases of oil cakes, purchases of oil cakes resold by him.

(2) Where under any provision of this Act other than this section, any tax has been levied or is leviable on the sale or purchase of oil cakes, no further tax shall be levied under this section on such sale or purchase.”

Amendment of Schedule II, Part B of Guj. I of 1970.

4. In the principal Act, in Schedule II, Part B, for entry 11, the following entry shall be substituted, namely:—

1	2	3	4
11.	De-oiled cakes	do	do

Amendment of Schedule III of Guj. I of 1970.

5. In the principal Act, in Schedule III, in entry 13, for the words and figures “in section 18” the words, figures and letter “in sections 18 and 19A” shall be substituted.

Repeal and saving.

6. (1) The Gujarat Sales Tax (Second Amendment) Ordinance, 1981 is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Guj.  
Ord.  
13 of  
1981.



# The Gujarat Government Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY

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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 the 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 30th March, 1982 is hereby published for general information.

J. P. VASAVADA,  
Joint Secretary to the Government of Gujarat,  
Legal Department.

### GUJARAT ACT NO. 16 OF 1982.

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 30th March, 1982).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-third Year of the Republic of India as  
follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment)  
Act, 1982.

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

2. In the Gujarat Sales Tax Act, 1969 (hereinafter "referred to as "the  
principal Act"), for section 64, the following shall be substituted, namely :—

Short  
title and  
commen-  
cement.

Substitu-  
tion of 64  
section.  
of Guj. 0  
1 of 197

Bar of  
jurisdiction  
of Civil  
Courts.

“64. Save as provided by section 69,—

(a) no Civil Court shall have jurisdiction to deal with or decide any question which the Tribunal, the Commissioner or any officer appointed to assist him is empowered to deal with or decide by or under this Act and no injunction shall be granted by any Civil Court in respect of any action taken or to be taken in pursuance of any power by or under this Act ;

(b) no assessment made and no order passed under this Act or the rules made thereunder by the Tribunal, the Commissioner or any officer appointed to assist him shall be called in question in any Civil Court.”.

Amend-  
ment of  
section 77  
of Guj.  
1 of 1970.

3. In the principal Act, in section 77, in sub-section ( ), in clause (a) for the words “wilfully refuses or without lawful excuse neglects” the words “without reasonable cause or excuse fails” shall be substituted.

Amend-  
ment of  
section 81  
of Guj.  
1 of 1970.

4. In the principal Act, in section 81, in sub-section (l),—

(a) for the words and figures “under section 75”, the words, figures and brackets “under section 75 or under sub-section (3) of section 77” shall be substituted ;

(b) after clause (ii), the following clause shall be inserted, namely :—

“(iii) two hundred rupees, where the offence charged is under sub-section (3) of section 77;”;

(c) in the proviso for the words, brackets and figures “in clause (i) or (ii)” the words, brackets and figures “in clause (i), (ii) or (iii)” shall be substituted.

Amend-  
ment of  
Schedule  
I to  
Guj. 1 of  
1970.

5. In the principal Act, in Schedule I,—

(1) in entry 1, sub-entry (b) shall be deleted ;

(2) in entry 2, in column 2, for the words “cereals and pulses in all forms and flour thereof except maize flour” the words “cereals and pulses in all forms excluding *gavar* splits, and flour of cereals and pulses except *gavar* split flour and maize flour ” shall be substituted;

(3) in entry 9, in column 2, the brackets and words “(excluding flesh of poultry and of feathered game)” shall be deleted;

(4) entry 18 shall be deleted;

(5) in entry 19, in column 2, for the brackets and words “(including *varat* and *varatadi*)” the brackets and words “(excluding *varat* and *varatadi*)” shall be substituted;

(6) in entry 26, in column 2, after the words “including almanacs” the words “including time tables for railway and passenger transport services almanacs” shall be substituted;



(7) after entry 28, the following entry shall be inserted, namely :—

“

1	2	3
28A	Charts, maps, geometrical instruments and globes for educational use.	***

(8) after entry 55, the following entries shall be added, namely :—

“

1	2	3
56	<i>Padia</i> and <i>Jatrola</i>	***
57	Kites ( <i>Pa'ag</i> )	***
58	Black and coloured lead slips	***

”

6. In the principal Act, in Schedule II, Part-A,—

(1) in entry 12, in column 2,—

(a) item (ii) shall be deleted;

(b) for item (iii), the following shall be substituted, namely :—

“(iii) brown paper, craft paper butter paper and cellophane paper;,”

(iii-a) paper bags of all kinds ;”;

(2) after entry 23, the following new entry shall be inserted, namely :—

“

1	2	3	4
23A	<i>Gavar</i> splits and flour thereof.	Do	Do

”

(3) in entry 31, in columns 3 and 4, for the words “Five paise in the rupee” the words “Six paise in the rupee” shall be substituted ;

Amend-  
ment of  
Schedule  
II, Part-A  
to Guj.  
I of 1970.

(4) after entry 32, the following entry shall be inserted, namely :—

1	2	3	4
32-A	Petrochemicals	Do	Do

(5) in entry 38, in column 2, the brackets, words and figures “(other than biscuits declared tax free under entry 1 in Schedule I)” shall be deleted;

(6) in entry 43, in column 2, the words “flush doors of plywood” shall be deleted ;

(7) for entry 80A, the following shall be substituted, namely :—

1	2	3	4
80A (1)	Television sets and antennae, television cameras, television monitors and components, parts and accessories of any of them ;	Fifteen paise in the rupee.	Fifteen paise in the rupee.
(2)	Close circuit television sets, cameras, video television, video cassettes, video players, parts, accessories and components of any of them;		

(8) after entry 105, the following new entries shall be added, namely :—

1	2	3	4
106	Wet dates known as <i>Khajur</i> or <i>Zahedi</i> or by any other name	Four paise in the rupee.	Four paise in the rupee.
107	Vessels of every description to be used for plying on water and manufactured in the State.	Four paise in the rupee.	Four paise in the rupee.
108	Toys	Six paise in the rupee.	Six paise in the rupee.

1	2	3	4
109	Thread, twine, string or ropes prepared from any of the following goods or waste thereof :—  (i) cotton yarn ;  (ii) artificial silk yarn ;  (iii) silk yarn ;  (iv) staple fibre yarn, terylene fibre yarn and all other synthetic fibre yarns;  (v) jute fibre yarn (including <i>Bhindi</i> );  (vi) Coir.	Four paise in the rupee.	Four paise in the rupee.
110	All varieties of blended fibres, blended yarns, blended fibre waste and blended yarn waste.	Do	Do
111	<i>Varat</i> and <i>varatadi</i>	Two paise in the rupee.	Two paise in the rupee.

7. In the principal Act, in Schedule II, Part-B, for entry 7, the following shall be substituted, namely :—

Amendment in Schedule II-Part-B to Guj-1 of 1970

1	2	3	4
7	Butter	Eight paise in the rupee.	Eight paise in the rupee.
7A	Ghee	Six paise in the rupee.	Six paise in the rupee.



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MONDAY, MARCH 28, 1983/CAITRA 7, 1905

Separate paging is given to this Part in order that it may  
be filed as a separate compilation.

**PART IV**

Acts of the 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 28th March, 1983 is hereby published for general information.

J. P. VASAVADA,  
Joint Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 6 OF 1983.**

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 28th March, 1983).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-fourth Year of the Republic of India as  
follows:

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act,  
1983.

(2) It shall be deemed to have come into force on the 4th February, 1983.

Short title  
and  
commence-  
ment.

Amendment  
of  
section 2 of  
Gaj. 1 of  
1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2, in clause (26), for the word, figures and letter "13, 15 and 19A" the word, figures and letters "13, 15, 19A and 19B" shall be substituted.

Amendment  
of  
section  
17 of Gu  
1 of 1970.

3. In the principal Act, in section 17, -

(1) in sub-section (1),—

(a) for the words and figures "section 15, 16 or 18 as the case may be" the words, figures and letters "section 15, 16, 18, 19A or 19B, as the case may be," shall be substituted ;

(b) for the words and figures "sections 15, 16 and 18" the words, figures and letters "sections 15, 16, 18, 19A and 19B" shall be substituted;

(2) in sub-section (2), for the words and figures "section 15, 16 or 18 as the case may be" the words, figures and letters "section 15, 16, 18, 19A or 19B, as the case may be," shall be substituted.

Insertion  
of new  
section  
19B in  
Gaj. 1 of  
1970.

4. In the principal Act, after section 19A, the following section shall be inserted, namely:—

Levy of  
sales tax or  
purchase tax  
on ground-  
nut or peanut  
(Arachis  
hypogaea).

"19B. (1) There shall be levied a sales tax or purchase tax on the turnover of sales or, as the case may be, turnover of purchases of groundnut or peanut (Arachis hypogaea) sold or purchased by a dealer liable to pay tax under this Act, at the rate of four paise in the rupee, but after deducting from such turnover—

(i) where such turnover relates to sales of groundnut or peanut, sales or resales of groundnut or peanut to a registered dealer, upon such dealer furnishing such certificate as may be prescribed.

(ii) where such turnover relates to purchases of groundnut or peanut, purchases of groundnut or peanut resold by him.

(2) (a) The sales tax or the purchase tax referred to in sub-section (1) shall be levied only at one stage and that stage shall be the stage of sale or purchase of groundnut or, as the case may be, peanut by the last dealer liable to pay tax.

(b) The provisions of section 9 shall not apply in relation to the stage of sale or purchase of groundnut or, as the case may be, peanut.

(3) Where under any provision of this Act other than this section, any tax has been levied or is leviable on the sale or purchase of the groundnut or peanut no further tax shall be levied under this section on such sale or purchase.

*Explanation.*—For the purposes of this section the expression “last dealer” shall—

(a) in relation to levy of purchase tax under this section mean a dealer who—

(i) purchases groundnut or peanut from a person who is not a registered dealer but does not resell groundnut or peanut so purchased by him ;

(ii) purchases groundnut or peanut from a registered dealer but does not resell the groundnut or peanut so purchased by him; and

(b) in relation to levy of sales tax under this section mean a dealer who—

(i) purchases groundnut or peanut from a person who is not a registered dealer and resells groundnut or peanut so purchased to a person who is not a registered dealer or to a registered dealer otherwise than against a certificate;

(ii) purchases groundnut or peanut from a registered dealer and resells groundnut or peanut so purchased to a person who is not a registered dealer or to a registered dealer otherwise than against a certificate;

(iii) imports groundnut or peanut and sells groundnut or peanut so imported to a person who is not a registered dealer or to a registered dealer otherwise than against a certificate ;

(iv) acquires, receives or comes in possession of groundnut or peanut in any manner other than by way of purchase and sells such groundnut or peanut to a person who is not a registered dealer or to a registered dealer otherwise than against a certificate.”.

5. In the principal Act, in Schedule II-Part B, in entry 6, item (i) relating to groundnut or peanut shall be deleted.

Amendment  
of  
Schedule-II  
Part B of  
Guj.  
I of 1970.

6. In the principal Act, in Schedule III, in entry 13, for the words, figures and letter “ in sections 18 and 19A” the words, figures and letters “in sections 18, 19A and 19B” shall be substituted.

Amendment  
of  
Schedule  
III of Guj.  
I of 1970.

7. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1983 is hereby repealed.

Repeal  
and  
savings.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.



The Gujarat Government Gazette  
**EXTRAORDINARY**  
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Vol. XXIV] MONDAY, MARCH 28, 1983/CAITRA 7, 1905

Separate paging is given to this Part in order that it may be  
filed as a separate compilation.

**PART IV**

Acts of the 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 28th March, 1983 is hereby published for general information.

J. P. VASAVADA,  
Joint Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 7 OF 1983.**

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 28th March, 1983).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-fourth Year of the Republic of India  
as follows.—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment)  
Act, 1983.

Short title  
and commence-  
ment.

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

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the prin-  
cipal Act"), after section 15, the following new section shall be inserted, namely:—

Insertion  
of new  
section  
15A in Guj-  
I of 1970.

Purchase  
tax payable  
on purchases  
of goods  
by certain  
dealers.

"15A. Where—

(i) a recognised dealer purchases any goods specified in Schedule II or III other than prohibited goods, under a certificate given by him under clause (B) of sub-section (1) of section 13, or

(ii) a commission agent holding permit purchases any goods specified in Schedule II or III other than prohibited goods on behalf of his principal who is recognised under a certificate given by him under clause (C) of sub-section (1) of section 13,—

there shall be levied a purchase tax on the turnover of such purchases at the rate of one paise in the rupee."

Amendment  
of section 16  
of Guj. 1 of  
1970.

3. In the principal Act, in section 16, after sub-section (4), the following sub-section shall be added; namely:—

"(5) Where a dealer is liable to pay tax under this section, the purchase tax levied or leviable under section 15A shall be set off against the purchase tax payable under this section."

Amendment  
of section 17  
of Guj. 1 of  
1970.

4. In the principal Act, in section 17,—

(1) in sub-section (1)—

(a) for the words, figures and letters "section 15, 16, 18, 19A or 19B", the words, figures and letters "section 15, 15A, 16, 18, 19A or 19B" shall be substituted;

(b) for the words, figures and letters "sections 15, 16, 18, 19A and 19B", the words, figures and letters "sections 15, 15A, 16, 18, 19A and 19B" shall be substituted;

(2) in sub-section (2), for the words, figures and letters "section 15, 16, 18, 19A or 19B", the words, figures and letters "15, 15A, 16, 18, 19A or 19B" shall be substituted.

Insertion  
of new  
section 30B  
in Guj. 1 of  
1970.

5. In the principal Act, after section 30A, the following section shall be inserted, namely:—

Dealers to  
furnish  
security.

"30B. (1) Where it appears necessary to the authority to which an application is made under section 29, 30 or 30A, for issue of certificate of registration, so to do for the proper realisation of the tax, interest and penalty payable under this Act, it may by an order in writing and for the reasons to be recorded therein impose as a condition for the issue of a certificate of registration a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified for the aforesaid purpose.

(2) Where it appears necessary to the authority referred to in section 29 so to do for the proper realisation of the tax, interest and penalty payable



under this Act, it may, at any time while any certificate of registration (whether issued before or after the commencement of the Gujarat Sales Tax (Second Amendment) Act, 1983) is in force, by an order in writing and for reasons to be recorded therein, require the dealer to whom such certificate has been granted, to furnish in the prescribed manner and within such time as may be specified in the order such security or if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (1), such additional security, as may be specified in the order for the aforesaid purpose.

(3) No dealer shall be required to furnish any security under sub-section (1) or any security or additional security under sub-section (2) unless he has been given an opportunity of being heard.

(4) The amount of security which a dealer may be required to furnish under sub-section (1) or sub-section (2) or the aggregate of the amount of such security and the amount of additional security which he may be required to furnish under sub-section (2) by the authority referred to therein shall not exceed the amount of tax payable according to the estimate of such authority on the turnover of sales or turnover of purchases of goods of such dealer for the year in which such security or, as the case may be, additional security is required to be furnished.

(5) Where the security furnished by a dealer under sub-section (1) or sub-section (2) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority referred to in section 29 and shall within ninety days of such occurrence furnish a fresh security for the same amount as that of the bond in the form of a bond or in any other prescribed manner.

(6) The authority referred to in section 29 may, by order and for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer for realising any amount of the tax, interest or penalty payable by the dealer :

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(7) Where by reason of an order under sub-section (6) the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(8) The authority referred to in section 29 may, on an application made by a dealer in that behalf, make an order for refund of any amount or part thereof deposited by the dealer by way of security under this section, if it is not required for the purpose of realisation of tax, interest or penalty.

(9) Where a dealer fails to furnish security as required under sub-section (1), (2), (5) or (7) the authority referred to in section 29 shall refuse to issue or, as the case may be, shall cancel the certificate of registration :

Provided that the refusal or cancellation of a certificate of registration under this sub-section shall, notwithstanding anything contained in sub-section (3) of section 3, not affect the liability of the dealer to pay the tax (including any penalty and interest) due for any period before or after the date of such refusal or cancellation of the certificate of registration and accordingly the provisions of sections 40, 41, 43, 44, 45, 46, 47, 47A, 57 and 59 shall continue to apply."

Insertion  
of new  
section 52A  
in Guj. 1 of  
1970.

6. In the principal Act, after section 52, the following section shall be inserted, namely :—

Power to  
withhold  
refund in  
certain  
cases.

"52A. (1) Where an order giving rise to a refund is the subject matter of an appeal or further proceeding or where any other proceeding under this Act is pending and the authority competent to grant such refund is of the opinion that the grant of the refund is likely to adversely affect the revenue, such authority may, with the previous approval of the Commissioner, withhold the refund till such time as the Commissioner may determine.

(2) Where a refund is withheld under sub-section (1), the State Government shall pay interest in accordance with the provisions of section 54 on the amount of refund ultimately determined to be due to the person as a result of such proceeding, for the period from the date immediately following the expiry of ninety days from the date of the order referred to in sub-section (1) to the date of refund."

Amendment  
of Schedule I  
to Guj. 1 of  
1970.

7. In the principal Act, in Schedule I,—

(1) in entry 1, for sub-entry (c), the following sub-entry shall be substituted, namely :—

1	2	3
	"(c) <i>Khakhra, Papad and Papad pipes</i>	* **;

(2) for entry 2, the following shall be substituted, namely :—

1	2	3
"2	Cereals and pulses in all forms and flour thereof except maize flour	* **;

(3) in entry 3, in column 2, for the words "at a price of not more than three rupees per person" the words "at a price of not more than five rupees per person" shall be substituted;

(4) after entry 12, the following entry shall be inserted, namely :—



“(x) *Pasti*

(xi) gum paper\_tape

(xii) printed wrappers of paper

(xiii) glass ampules

(xiv) gelatine capsules”;

(4) entry 23-A shall be deleted;

(5) existing entry 31-A shall be renumbered as sub-entry (1) of that entry and after sub-entry (1), the following sub-entry shall be added, namely :—

1	2	3	4
“(2)	Copier paper, that is to say, paper used in paper copier machine.		”;

(6) in entry 36, after sub-entry (3), the following sub-entry shall be added, namely :—

1	2	3	4
“(4)	Spare parts and accessories of water pumps and water pumping sets.	Six paise in the rupee.	Six paise in the rupee.”;

(7) in entry 42, for the words “glazed earthenware” the words, brackets, figures and letter “glazed earthenware (other than those specified in entry 42A in this Schedule)” shall be substituted;

(8) after entry 42, the following entry shall be inserted, namely :—

1	2	3	4
“42A	Sanitaryware of all kinds and fittings thereof excluding articles made of cement specified in sub-entry (3) of entry 53 in this Schedule.	Twelve paise in the rupee.	Twelve paise in the rupee.”;

(9) for entry 53, the following entry shall be substituted, namely :—

1	2	3	4
	"53 (1) Pozzolona cement.	Ten paise in the rupee.	Ten paise in the rupee.
	(2) Cement other than Pozzolona cement.	Twelve paise in the rupee.	Twelve paise in the rupee.
	(3) Articles made of cement that is to say, articles in making of which cement is used irrespective of the proportion in which it is used, excluding floor and wall tiles.	Ten paise in the rupee.	Ten paise in the rupee.";

(10) For entry 67, the following entry shall be substituted, namely :—

1	2	3	4
	"67 Wooden and cane furniture (other than upholstered furniture) and skeletons thereof excluding wooden cradles ( <i>ghodia</i> ) and wooden frames of <i>charpai</i> ( <i>khalla</i> ).	Twelve paise in the rupee.	Twelve paise in the rupee.";

(11) for entry 73, the following entry shall be substituted, namely :—

1	2	3	4
	"73. Furniture of all kinds, upholstered furniture and skeletons of any of them but excluding—	Fifteen paise in the rupee.	Fifteen paise in the rupee." ;
	(i) wooden and cane furniture and skeletons thereof, and		
	(ii) wooden cradles ( <i>ghodia</i> ) and frames of <i>charpai</i> ( <i>khalla</i> ).		

(12) In entry 75, in columns 3 and 4, for the words "Twelve paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted.

(13) for entry 79, the following entry shall be substituted, namely:—

1	2	3	4
"79	(1) Duplicating machines, duplicators, plain paper copiers, photo copiers and such other apparatus used for duplication or copying and ribbons plates and stencils used in connection therewith;	Fifteen paise in the rupee.	Fifteen paise in the rupee.";
	(2) Teleprinters and components, parts and accessories thereof;		
	(3) Tape recorders, cassette recorders, tape decks, tape players, cassette players (including and combination of any of them) with or without wireless reception instruments, and magnetic tapes and cassettes for use therewith and components, parts and accessories of any of them.		

(14) for entry 80, the following entry shall be substituted, namely :—

1	2	3	4
"80	(1) Wireless reception instrument (excluding one or two band radio) and apparatus and radio gramophones and electrical valves, batteries transmitters, accumulators, amplifiers and loudspeakers required for use therewith and spare parts and accessories of such wireless instruments, apparatus and radio-gramophones.	Fifteen paise in the rupee.	Fifteen paise in the rupee.
	(2) One or two band radio.	Twelve paise in the rupee.	Twelve paise' in the rupee';

(15) after entry 80A, the following entry shall be inserted, namely:—

1	2	3	4
	"80B Computers, data entry machine and word processors and components, parts and accessories thereof, and tapes, spools and discs used therewith.	Fifteen paise in the rupee.	Fifteen paise in the rupee.";

(16) entry 106 shall be deleted;

(17) after entry 111, the following entry shall be inserted, namely:-

1	2	3	4
	"112 All kinds of weighing machines, appliances, instruments, scales, tubes and system used for weighing, except ordinary weighing scales locally known as <i>Taraju</i> or <i>Tagadi</i> .	Twelve paise in the rupee.	Twelve paise in the rupee."

9. In the principal Act, in Schedule II-Part-B, after entry 13, the following new entries shall be inserted, namely:-

Amendment  
of Schedule  
II-Part B  
to Guj. 1 of  
1970.

1	2	3	4
"14	<i>Amchur</i>	Ten paise in the rupee.	Ten paise in the rupee.
15	<i>Suva</i> and <i>dhana</i> .	-do-	-do-."



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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 the 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 30th March, 1984 is hereby published for general information.

J. P. VASAVADA,  
Joint Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 10 OF 1984.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March, 1984.).

An Act further to amend the Gujarat Sales Tax Act, 1969

It is hereby enacted in the Thirty fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1984.

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

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 47A, in sub-section (1)—

(1) in clause (iii), the words "confirmation of sale and" shall be deleted;

Short title and commencement.

Amendment of section 47A of Guj. 1 of 1970.



(2) after clause (iii), the following clause shall be inserted, namely:—

“(iii) the Sales Tax Inspectors shall have and exercise all the powers of the Sales Tax Officers specified in clause (iii) (except the powers of confirmation of sale).”.

Amendment  
of Sche-  
dule I to  
Guj. 1 of  
1970.

3. In the principal Act, in Schedule I,—

(1) for entry 33, the following shall be substituted, namely:—

1	2	3
“33	(1) Handloom fabrics of all varieties (not falling in sub-entry (2) )when sold at a price less than twenty rupees per metre.	**
	(2) Handloom fabrics of all varieties woven in the State.	When sold by such producer or such institution which is a dealer, as may be certified for this purpose by the Commissioner.”;

(2) entry 51 shall be deleted;

(3) in entry 52, in column 2, for the words “Footwear made by hand without using power when sold at a price not exceeding forty rupees per pair”, the following shall be substituted, namely:—

“Footwear when sold at a price not exceeding forty rupees per pair.”;

(4) after entry 58, the following entries shall be added, namely:—

1	2	3
“59	Safety matches (excluding matches used as fireworks).	**
60	Fountain pens, stylograph pens, ball-point pens and propelling pencils and spareparts and accessories of such pens and pencils.	**
61	Umbrellas of all kinds and spareparts and accessories thereof.	**
62	<i>Pawrah</i> and pick-axe.	**

1	2	3
63	Needles.	**
64	Pedal Rickshaw.	**
65	Toys.	**
66	<i>Chikki and Revdi.</i>	**
67	<i>Rakhadi.</i>	**
68	<i>Bindi.</i>	**"

4. In the principal Act, in Schedule II--Part-A—

(1) entry 5A shall be deleted;

(2) in entry 12, in column 2, after item No. (xiv), the following shall be added, namely:—

“(xv) tissue paper”;

(3) in entry 13, in column 2, for the word “ten” the word “twenty” shall be substituted;

(4) for entry 18, the following entry shall be substituted, namely :—

1	2	3	4
“18(a)	Readymade garments and articles (not being garments and articles to which entry 35 in Schedule I applies) prepared from any textile or handloom fabrics including those which have been embroidered or otherwise decorated.	Two paise in the rupee	Two paise in the rupee
(b)	Hosiery goods	-Do-	-Do.”;

(5) entry 19 shall be deleted ;

(6) in entry 35, in column 2, for the words “Rain coats and umbrellas of all kinds and spareparts and accessories thereof”, the words “Rain coats” shall be substituted;

Amendment  
of Sche-  
dule II  
Part A to  
Guj. 1 of  
1970.

(7) for entry 64, the following entry shall be substituted, namely :—

1	2	3	4
"64	Footwear (other than footwear specified in entry 52 in Schedule I)	Ten paise in the rupee	Ten paise in the rupee";

(8) entry 64A shall be deleted;

(9) for entry 96, the following entry shall be substituted, namely:—

1	2	3	4
" 96	Spirituous medicinal preparations containing more than 12 per cent by volume of alcohol.	Ten paise in the rupee	Ten paise in the rupee.";

(10) entries 105 and 108 shall be deleted ;

(11) after entry 112, the following entries shall be added, namely :—

1	2	3	4
"113	Transformers, switch gears and switch boards and spareparts and accessories thereof.	Four paise in the rupee	Four paise in the rupee
114	Cooked food (excluding ice-cream and <i>kulfi</i> ) and non-alcoholic drinks not containing ice-cream—		
	(a) when served at one time at a price more than five rupees per person for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats, confectionary, cakes, biscuits or pastries;	Eight paise in the rupee	Eight paise in the rupee
	(b) when served at functions and parties outside any eating house, restaurant, hotel, refreshment room or boarding establishment.	-Do-	-Do
115	L.P. Gas stoves and their combination with grillers or ovens and spareparts and accessories thereof.	Ten paise in the rupee	Ten paise in the rupee".

5. In Schedule III, in entry 4 A, in column 2, for the words "All kinds of stoves and spareparts and accessories thereof" the following shall be substituted, namely:—

Amendment  
of Sche-  
dule III to  
Guj. I of  
1970.

"All kinds of stoves (excluding those specified in entry 115, in Schedule II, Part-A) and spareparts and accessories thereof".



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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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**PART IV**

**Acts of the 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 1st August, 1985 is hereby published for general information.

J. P. VASAVADA,

Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 14 OF 1985.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 2nd August, 1985).

*AN ACT*

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Thirty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1985.

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

Short  
title and  
commence-  
ment.

Amend-  
ment  
of  
section  
2 of  
Guj. 1 of  
1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2,—

(1) in clause (4), the words "but does not include any activity in the nature of mere service or profession" shall be deleted ;

(2) in clause (10), for the portion beginning with the word "dealer" and ending with the words "or to other persons", the following portion shall be substituted, namely:—

" 'dealer' means any person who buys or sells goods in connection with his business, and includes,—

(a) the Central Government,

(b) a State Government,

(c) any local authority,

(d) any society, club or other association of persons which buys goods from or sells goods to its members or to other persons,

(e) any person who transfers, otherwise than in pursuance of a contract, property in any goods for cash, deferred payment or other valuable consideration,

(f) any person who transfers property in goods (whether as goods or in some other form) involved in the execution of a works contract,

(g) any person who delivers goods on hire-purchase or any system of payment by instalments,

(h) any person who transfers the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration,

(i) any unincorporated association or body of persons which supplies goods to a member thereof for cash, deferred payment or other valuable consideration,

(j) any person who supplies, by way of or as part of any service or in any other manner whatsoever, goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration ;"

(3) after clause (10), the following clause shall be inserted, namely:—

"(10-A) 'designated day' means the date of the coming into force of the Gujarat Sales Tax (Amendment) Act, 1985 ;"

(4) for clause (19), the following clause shall be substituted, namely :--

“(19) ‘place of business’ means any place where a dealer carries on business and includes a warehouse, godown or other place where a dealer stores his goods and any place where he keeps his books of accounts ;” ;

(5) in clause (22), for the words “when such cost is separately charged”, the following shall be substituted, namely :--

“when such cost is separately charged and includes,--

(a) in relation to,--

(i) the transfer, otherwise than in pursuance of a contract, of property in any goods,

(ii) the supply of goods by any unincorporated association or body of persons to a member thereof,

(iii) the supply by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating),

the amount of cash, deferred payment or other valuable consideration paid or payable therefor;

(b) in relation to the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, such amount as is arrived at by deducting from the amount of valuable consideration paid or payable by a person for the execution of such works contract the amount representing labour charges for such execution ;

(c) in relation to the delivery of goods on hire purchase or any system of payment by instalments, the amount of valuable consideration payable by a person for such delivery ;” ;

(6) for clause (23), the following clause shall be substituted, namely :--

“(23) ‘sale’ means a sale of goods made within the State for cash or deferred payment or other valuable consideration and includes,--

(a) any supply by a society or club or an association to its members on payment of a price or of fees or subscription,

(b) transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration,

(c) transfer of property in goods (whether as goods or in some other form) involved in execution of a works contract,

(d) delivery of goods on hire purchase or any system of payment by instalments,

(e) supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration,

(f) supply by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration,

but does not include a mortgage, hypothecation, charge or pledge and the words "sell", "buy" and "purchase" with all their grammatical variations and cognate expressions shall be construed accordingly.

LXXIV  
of  
1966.

*Explanation.*—For the purposes of this clause except sub-clauses (c) and (d), "sale" within the State includes a sale determined to be inside the State in accordance with the principle formulated in sub-section (2) of section 4 of the Central Sales Tax Act, 1956;"

(7) for clause (29), the following clause shall be substituted, namely:—

"(29) 'sale price' means the amount of valuable consideration paid or payable to a dealer for any sale made including any sum charged for anything done by the dealer in respect of the goods at the time or of before delivery thereof, other than the cost of insurance for transit or of installation when such cost is separately charged and includes,—

(a) in relation to—

(i) the transfer, otherwise than in pursuance of a contract of property in any goods,

(ii) the transfer of the right to use any goods for any purpose (whether or not for a specified period),

(iii) the supply of goods by any unincorporated association or body of persons to a member thereof,

(iv) the supply by way of or as part of any service or in any other manner whatsoever, of goods for food or any other article for human consumption or any drink (whether or not intoxicating),

the amount of cash, deferred payment or other valuable consideration paid or payable therefor;

(b) in relation to the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, such amount as is arrived at by deducting from the amount of valuable consideration paid or payable to a person for the execution of such works contract, the amount representing labour charges for such execution;

(c) in relation to the delivery of goods on hire-purchase or any system of payment by instalments, the amount of valuable consideration payable to a person for such delivery;"



(8) after clause (30-B), the following clause shall be inserted, namely:—

“(30-C) ‘specified sale’ means the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration, and unless the context otherwise requires, the words ‘sell’, ‘buy’ and ‘purchase’ with all their grammatical variations and cognate expressions shall be construed accordingly;”;

(9) in clause (36), the word “and” appearing at the end, shall be deleted;

(10) after clause (36), the following clause shall be inserted, namely :—

“(36-A) ‘turnover of specified sales’ means the aggregate of the amounts of sale price received or receivable by a dealer referred to in sub-clause (h) of clause (10) in respect of any specified sale made, during a given period.”

3. In the principal Act, after section 3, the following section shall be inserted, namely :—

“3A. (1) Every dealer referred to in sub-clause (h) of clause (10) of section 2, whose turnover of specified sales made during

(i) the year immediately preceding the year within which the designated day falls, or

(ii) the year commencing on the first day of the year within which the designated day falls,

has exceeded or exceeds Rs. 50,000 shall, until such liability ceases under sub-clause (3), be liable to pay tax under this section on his turnover of specified sales made on or after the designated day:

Provided that a dealer to whom clause (i) does not apply but clause (ii) applies and whose turnover of all specified sales first exceeds the limit specified in this sub-section after the designated day, shall not be liable to pay tax in respect of specified sales which take place upto the time when his turnover of specified sales as computed from the first day of the year in which the designated day falls first exceeds the limit specified in this section.

(2) Every dealer whose turnover of all specified sales made during any year being a year subsequent to the year mentioned in sub-section (1) first exceeds the limit specified in that sub-section shall, until such liability ceases under sub-section (3), be liable to pay tax under this section with effect on and from the first day of that year:

Provided that the dealer shall not be liable to pay tax in respect of specified sales as take place commencing on the first day of any such year up to the time when his turnover of specified sales as computed from the said first day, first exceeds the limit specified in sub-section (1).

(3) Every dealer, who has become liable to pay tax under this section, shall continue to be so liable until his registration is duly cancelled; and

Insertion  
of new  
section  
3A in Guj.  
1 of 1979.

Liability  
of tax  
on the  
transfer of  
right to  
use any  
goods.

upon such cancellation his liability to pay tax on specified sales other than the tax already levied or leviable, shall until his turnover of specified sales against first exceeds the limit specified in sub-section (1), cease:

Provided that where the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then, in respect of such specified sales as take place during the period commencing on the date of the cession of liability to pay tax upto the time when his turnover of specified sales first exceeds the limit specified in sub-section (1), no tax shall be payable.

(4) For the purpose of calculating the limit of turnover for liability to tax under this section,—

(a) except as otherwise expressly provided, the turnover of all specified sales shall be taken into account whether such specified sales are taxable or not;

(b) the turnover shall include all specified sales made by a dealer on his own account, and also on behalf of principals mentioned in his account.

(5) There shall be levied a sales tax on the turnover of specified sales of goods specified in Schedule IV at such rate not exceeding five paise in rupee as the State Government may, by notification in the *Official Gazette*, specify, and different rates may be specified for different goods mentioned in that Schedule or different classes of dealers.”.

Amendment of section 4A of Guj. 1 of 1970.

4. In the principal Act, in section 4A, in sub-section (1), for the words and figures “from every dealer liable to pay tax under section 3 or under section 4”, the words, figures and letter “from every dealer liable to pay tax under section 3 or under section 3A or under section 4” shall be substituted.

Amendment of section 15A of Guj. 1 of 1970.

5. In the principal Act, in section 15A, for the words “one paise in the rupee”, the words “two paise in the rupee” shall be substituted.

Amendment of section 26 of Guj. 1 of 1970.

6. In the principal Act, in section 26, in sub-section (6), for the words and figure “notwithstanding anything contained in section 3, be liable to pay tax on the sales or purchases” the words, figures and letter “notwithstanding anything contained in section 3 or 3A, be liable to pay tax on the sales or the specified sales or the purchases” shall be substituted.

Amendment of section 29 of Guj. 1 of 1970.

7. In the principal Act, in section 29,—

(1) in sub-section (1) after the words and figure “under section 3”, the words, figure and letter “or under section 3A” shall be inserted;

(2) in sub-section (7),—

(a) in clause (b), the word “or” shall be added at the end;

(b) after clause (b), the following clause shall be inserted, namely:—

“(c) the turnover of specified sales of a dealer has not, during the preceding year, exceeded the limit specified in sub-section (1) of section 3A”.

8. In the principal Act, in section 44,—

(1) for the words “any turnover of sales or turnover of purchases” the words “any turnover of sales or turnover of specified sales or turnover of purchases” shall be substituted;

(2) in clause (a), for the words “such sales or purchases” the words “such sales or specified sales or purchases” shall be substituted.

Amendment  
of  
section  
44 of  
Guj. 1 of  
1970.

9. In the principal Act, in section 49, in sub-section (2), for the words “exempt any specified class of sales or purchases,” the words “exempt any specified class of sales or of specified sales or of purchases” shall be substituted.

Amendment  
of  
section  
49 of  
Guj. 1 of  
1970.

10. In the principal Act, in section 50, in sub-section (1),—

(a) for the words “If any specified class of sales or purchases” the words “If any specified class of sales or of specified sales or of purchases” shall be substituted;

(b) for the words and figure “notwithstanding anything contained in section 3, be liable to pay tax on such sale or purchase”, the words, figures and letter “notwithstanding anything contained in section 3 or section 3A, be liable to pay tax on such sale, specified sale or purchase” shall be substituted.

Amendment  
of  
section  
50 of  
Guj. 1 of  
1970.

11. In the principal Act, in section 55, in sub-section (1), for the words “of any specified class of sales or purchases”, the words “of any specified class of sales or specified sales or purchases” shall be substituted.

Amendment  
of section  
55 of Guj.  
1 of 1970.

12. In the principal Act, in section 56, in sub-section (1), for the words “in respect of sale of any goods,” the words “in respect of sale or specified sale of any goods” shall be substituted.

Amendment  
of section  
56 of  
Guj. 1 of  
1970.

13. In the principal Act, in section 57,—

(1) in clause (b), for the words “turnover of sales”, the words “turnover of sales or specified sales” shall be substituted;

(2) for the words “from the date of sale”, the words “from the date of sale or specified sale”, shall be substituted.

Amend-  
ment of  
section  
57 of  
Guj. 1 of  
1970.

14. In the principal Act, in section 58,—

(1) in sub-section (2), for the brackets and words “(including records of sales or purchases)”, the brackets and words “(including records of sales, specified sales or purchases)” shall be substituted;

(2) in sub-section (3), for the words “their purchases, sales or deliveries of goods”, the words “their purchases, sales, specified sales or deliveries of goods” shall be substituted.

Amendment  
of  
section  
58 of  
Guj. 1 of  
1970.

Amendment  
of  
section  
61 of  
Guj. 1 of  
1970.

15. In the principal Act, in section 59,—

(1) in sub-section (1), for the words “or to sales, purchases and deliveries of goods”, the words “or to sales, specified sales, purchases and deliveries of goods” shall be substituted;

(2) in sub-section (2), for the words “or to purchases, sales and deliveries of goods”, the words “or to sales, specified sales, purchases and deliveries of goods” shall be substituted.

Amendment  
of  
section  
61A of  
Guj. 1 of  
1970.  
Amendment  
of section  
61B of  
Guj. 1 of  
1970.

16. In the principal Act, in section 61A, in clause (a), for the words “turnover of sales or turnover of purchases”, the words “turnover of sales or turnover of specified sales or turnover of purchases” shall be substituted.

17. In the principal Act, in section 61B, in sub-section (1), for the words “transactions of sales or purchases”, the words “transactions of sales, specified sales or purchases” shall be substituted.

Amendment  
of section  
61C of  
Guj. 1 of  
1970.

18. In the principal Act, in section 61C, in sub-section (1), in the second proviso, for the words “turnover of sales or turnover of purchases”, the words “turnover of sales or turnover of specified sales or turnover of purchases” shall be substituted.

Amendment  
of  
section  
61G of  
Guj. 1 of  
1970.

19. In the principal Act, in section 61G, in sub-section (1), for the words “turnover of sales or turnover of purchases”, the words “turnover of sales or turnover of specified sales or turnover of purchases” shall be substituted.

Amendment  
of section  
62 of Guj.  
1 of 1970.

20. In the principal Act, in section 62,—

(1) in sub-section (1),—

(a) for clause (c), the following clause shall be substituted, namely :—

“(c) any transaction is a sale or specified sale or purchase, or”

(b) in clause (e), for the words “sale or purchase”, the words “sale, specified sale or purchase” shall be substituted;

(2) in sub-section (2), for the words “any sale or purchase”, the words “any sale, specified sale or purchase” shall be substituted.

Amendment  
of  
section  
81 of  
Guj. 1 of  
1970.

21. In the principal Act, in section 81, in sub-section (1), for the words “on the sale, purchase or turnover” occurring at two places, the words “on the sale, specified sale, purchase or turnover” shall be substituted.

22. In the principal Act, in Schedule I, after entry 68, the following entry shall be added, namely :—

Amend-  
ment  
of  
Schedule  
I of  
Guj. 1 of  
1970.

1	2	3
"69	All kinds of hurricane lanterns and hurricane lamps and spare parts and accessories thereof."	**

23. In the principal Act, in Schedule II Part A,---

Amendment  
of  
Schedule II  
Part A  
of Guj. 1  
of 1970.

(1) in entry 15, in columns 3 and 4, for the words "Six paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(2) in entry 27, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(3) in entry 32, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(4) in entry 32-A, in column 3 and 4, for the word "Do", the words "Six paise in the rupee" shall be substituted;

(5) for entry 33, the following entry shall be substituted, namely :—

1	2	3	4
"33	Sewing machines not fitted with accessory motor and spare parts and accessories thereof.	Four paise in the rupee.	Four paise in the rupee".

(6) in entry 38, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Ten paise in the rupee", shall be substituted;

(7) for entry 43, the following entries shall be substituted, namely :--

1	2	3	4
"43	Timber (excluding firewood and wood specified in entry 6 of Schedule I)	Ten paise in the rupee.	Ten paise in the rupee.
43-A	Bamboo whether whole or split.	Six paise in the rupee.	Six paise in the rupee."

(8) in entry 58, in columns 3 and 4, for the words "Twenty paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(9) for entry 76, the following entry shall be substituted, namely :—

1	2	3	4
"76	Mechanical water coolers, refrigerators and deep freezers and component parts and accessories thereof.	Twenty paise in the rupee	Twenty paise in the rupee."

(10) in entry 77, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted:

(11) for entry 80-A, the following entry shall be substituted, namely :—

1	2	3	4
"80 A	(1) Television sets and antennae	Fifteen paise in the rupee.	Fifteen paise in the rupee.
	(2) Television cameras, television monitors, close circuit television sets, cameras, video television, video cassettes, and video players and parts, accessories and components of any of them.	Twenty paise in the rupee	Twenty paise in the rupee."

Amendment  
of  
Schedule III  
of Guj. 1 of  
1970.

24. In the principal Act, in Schedule III,—

(1) for entry 3, the following entries shall be substituted, namely :—

1	2	3	4
"3	Shaving cream, hair brush and tooth brush.	Five paise in the rupee	Three paise in the rupee.
3-A	Hair combs, hair pins, razor and razor blade, shaving brush, shaving soap and shaving stick.	Three paise in the rupee	Three paise in the rupee"

(2) in entry 4-A, in column 3, for the words "Five paise in the rupee" the words "Three paise in the rupee" shall be substituted;

(3) for entry 12, the following entries shall be substituted, namely :—

1	2	3	4
"12.	Toilet articles, that is to say, all articles used in cleansing or grooming parts of human body, including hair cream, hair tonic, shampoo but excluding soap.	Twelve paise in the rupee	Three paise in the rupee.
12-A	Dentifrices of all kinds excluding tooth powder.	Five paise in the rupee	Three paise in the rupee.
12-B	Tooth powder.	Three paise in the rupee	Three paise in the rupee".

25. In the principal Act, after Schedule-III, the following Schedule shall be inserted, namely :—

" SCHEDULE—IV

( See section 3-A )

Goods, the transfer of the right to use, which is subject to sales tax.

Insertion  
of new  
Schedule  
IV in Gaj.  
1 of 1970.

Sr. No.	Description of goods
1.	Air-conditioning plant.
2.	Cinematographic and photographic equipments and appliances including studio equipments, cameras, projectors, enlarging lenses.
3.	Cinematographic film.
4.	Computers.
5.	Electric fans.
6.	Electrical goods.
7.	Furniture.
8.	Motor vehicles as defined in the Motor Vehicles Act, 1939.
9.	Plant and Machinery.
10.	Refrigerators.
11.	<i>Samiyara</i>
12.	Sewing machines.
13.	Surgical equipments and machinery.
14.	Typewriters.
15.	Television, Vedio Cassette, Recorders, Vedio Cassette players.
16.	Utencils.
17.	X-Ray Machines.

Validation of  
imposition  
and  
collection of  
tax on certain  
sales.

26. (1) Notwithstanding any judgment, decree or order of any court, tribunal or other authority, all taxes levied, assessed, or collected or purporting to have been levied assessed or collected under this Act on the transactions by way of supply of the nature referred to in sub-clause (f) of clause (28) of section 2 of the principal Act as amended by this Act during the period commencing on 2nd February, 1983 and ending on the commencement of this Act, shall be deemed to have been validly levied, assessed or collected in accordance with law as if the provisions of the principal Act as amended by this Act had been in force at all material times when such taxes were levied, assessed or collected, and accordingly,—

(a) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund of any such tax paid under the principal Act;

(b) no court, tribunal or other authority shall enforce a decree or order directing the refund of any such tax paid under the principal Act;

(c) any such tax levied or assessed under the principal Act before the commencement of this Act but not collected before such commencement may be recovered (after assessment of such tax where necessary) in the manner provided by or under the principal Act as amended by this Act.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person,—

(a) from questioning in accordance with the provisions of the principal Act as amended by this Act and the rules made thereunder the assessment of any such tax for any period, or

(b) from claiming refund of any such tax paid by him in excess of the amount due from him under the principal Act and the rules made thereunder.





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**EXTRAORDINARY**  
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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 the 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 3rd February, 1986 is hereby published for general information.

**J. P. VASAVADA,**  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 3 OF 1986.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 5th February, 1986).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-Seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1986. Short title and commencement.
- (2) It shall be deemed to have come into force on the 6th December, 1985. Short title and commencement.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the Amendment of section 42 of Guj. 1 of 1970. principal Act"), in section 42, in sub-section (1), after clause (a), the following clause shall be inserted, namely:—

Guj.  
1 of  
1970.

“(aa) Notwithstanding the expiry of the period specified in clause (a), an order of assessment for Samvat Year 2038, calendar year 1982 or, as the case may be, financial year ending on the 31st March, 1983, or part of any such year may be made under sub-section (3) or (4) of section 41 at any time not later than the end of Samvat Year 2042, calendar year 1986 or, as the case may be, financial year ending on the 31st March, 1987.”

Repeal and  
savings.

3. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1985 is hereby repealed.

Guj.  
Ord.  
20 of  
1985.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.



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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 the 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 27th March, 1986 is hereby published for general  
 information.

J. P. VASAVADA,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT No. 14 OF 1986**

(First published, after having received the assent of the Governor in the  
 "Gujarat Government Gazette" on the 27th March, 1986).

**THE GUJARAT SALES TAX (SECOND AMENDMENT) BILL, 1986.**

*AN ACT*

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Thirty-seventh Year of the Republic of India  
 as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment)  
 Act, 1986.

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

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the  
 principal Act"), in section 2, for clause (30B), the following clause shall be  
 substituted, namely :—

Short title  
 and com-  
 mencement.

Amendment  
 of section 2  
 of Guj. 1 of  
 1970.

Guj. 1  
 of  
 1970.

“(30B) “specified day” means the date of the coming into force of the Gujarat Sales Tax (Second Amendment) Act, 1986.”.

Substitution  
of section 3  
of Guj. 1 of  
1970.

3. In the principal Act, for section 3, the following section shall be substituted, namely :—

Incidence  
of tax.

“3. (1) Every dealer whose turnover either of all sales or of all purchases made during—

(i) the year immediately preceding the year within which the specified day falls, or

(ii) the year commencing on the first day of the year within which the specified day falls,

has exceeded or exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, and on his turnover of purchases, made on or after the specified day:

Provided that a dealer to whom clause (i) does not apply but clause (ii) applies and whose turnover either of all sales or of all purchases first exceeds the relevant limit specified in sub-section (4) after the specified day shall not be liable to pay tax in respect of sales and purchases which take place upto the time when his turnover of sales, or his turnover of purchases as computed from the first day of the year in which the specified day falls, first exceeds the relevant limit applicable to him under sub-section (4).

(2) Every dealer whose turnover, either of all sales or of all purchases made during any year being a year subsequent to the year mentioned in sub-section (1) first exceeds the relevant limit specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect on and from the first day of that year:

Provided that the dealer shall not be liable to pay tax in respect of such sales and purchases as take place during the period commencing on the first day of any such year, upto the time when his turnover of sales or turnover of purchases as computed from the said first day first exceeds the relevant limit applicable to him under sub-section (4).

(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax other than tax already levied or leviable, shall, until his turnover of sales or turnover of purchases again first exceeds the relevant limit specified in sub-section (4), cease:

Provided that, where the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then, in respect of such sales and purchases as take place, during the period commencing on the date of the cessation of liability to tax upto the time when his turnover of sales or of purchases first exceeds the relevant limit applicable to him under sub-section (4), no tax shall be payable.

(4) For the purposes of this section, the limits of turnover shall be as follows:—

- |   |   |   |
|---|---|---|
| <p>(i) Limit of turnover of sales of goods including lottery tickets<br/>Rs. 10,000</p> | } | <p>In the case of a dealer who is an importer of lottery tickets and the value of lottery tickets brought by him into the State or despatched to him from outside the State during the year exceeds Rs. 1,000; or</p>   |
| <p>(ii) Limit of turnover of sales exclusively of lottery tickets<br/>Rs. 1,25,000</p>  | } | <p>In the case of a dealer to whom clauses (i), (iii) and (iv) do not apply; or</p> <p>(a) in the case of a dealer, who is an importer, to whom clause (i) does not apply, and the value of any taxable goods brought by him into the State or despatched to him from outside the State during the year exceeds Rs. 5,000; or</p> <p>(b) in the case of a dealer who is a manufacturer or who gathers any goods other than agricultural produce as a dealer and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5,000 and the value of any taxable goods manufactured by him or of any taxable goods other than the agricultural produce gathered by him during the year exceeds Rs. 5,000; or</p> <p>(c) in the case of a dealer to whom neither clause (i) nor clause (ii) nor item (a) nor item (b) applies and the value of taxable goods sold or purchased during the year exceeds Rs. 5,000;</p> <p>Provided that the value of taxable goods purchased from persons who are not registered dealers during the year is not less than Rs. 5,000; or</p> |
| <p>(iii) Limit of turnover<br/>Rs. 50,000</p>   | } | <p>(a) in the case of a dealer, who is an importer, to whom clause (i) does not apply, and the value of any taxable goods brought by him into the State or despatched to him from outside the State during the year exceeds Rs. 5,000; or</p> <p>(b) in the case of a dealer who is a manufacturer or who gathers any goods other than agricultural produce as a dealer and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5,000 and the value of any taxable goods manufactured by him or of any taxable goods other than the agricultural produce gathered by him during the year exceeds Rs. 5,000; or</p> <p>(c) in the case of a dealer to whom neither clause (i) nor clause (ii) nor item (a) nor item (b) applies and the value of taxable goods sold or purchased during the year exceeds Rs. 5,000;</p> <p>Provided that the value of taxable goods purchased from persons who are not registered dealers during the year is not less than Rs. 5,000; or</p>   |
| <p>(iv) Limit of turnover<br/>Rs. 1,25,000</p>  | } | <p>In the case of a dealer to whom neither clause (i) nor clause (ii) nor clause (iii) applies and the value of taxable goods sold or purchased by him during the year exceeds Rs. 5,000;</p>   |

(5) For the purpose of calculating the limit of turnover for liability to tax:—

- (a) except as otherwise expressly provided, the turnover of all sales or, as the case may be, the turnover of all purchases, shall be taken into account whether such sales or purchases are taxable or not;

(b) the turnover shall include all sales and purchases made by a dealer on his own account, and also on behalf of principals mentioned in his accounts; and

(c) the value of packing material which is used in packing any goods specified in Schedule-I and on which no tax is leviable under sub-section (1) of section 21 shall not be taken into account in computing the value of taxable goods under sub-section (4)."

Amendment  
of section 3A  
of Guj. 1 of  
1970.

4. In the principal Act, in section 3A, for sub-section (1) excluding the proviso, the following sub-section shall be substituted, namely:—

“(1) Every dealer referred to in sub-clause (h) of clause (10) of section 2, whose turnover,—

(a) of specified sales made during,—

(i) the year immediately preceding the year within which the designated day falls, or

(ii) the year commencing on the first day of the year within which the designated day falls,

has exceeded or exceeds Rs. 50,000; and

(b) of specified sales of goods specified in Schedule IV made by him during the periods specified in sub-clause (i) or (ii) has exceeded or exceeds Rs. 5,000;

shall, until such liability ceases under sub-section (3), be liable to pay tax under this section on his turnover of specified sales made on or after the designated day.”

Deletion  
of section  
46A of Guj. 1  
of 1970.

5. In the principal Act, section 46A shall be deleted.

Amendment  
of Schedule-I  
to Guj. 1 of  
1970.

6. In the principal Act, in Schedule I,—

(i) in entry 3, in column 2, for the words “at a price of not more than five rupees per person”, the words “at a price of not more than ten rupees per person” shall be substituted;

(ii) after entry 69, the following entries shall be inserted, namely:—

1	2	3
70	Such sports goods as the State Government may, by notification in the <i>Official Gazette</i> , specify.	**
71	Musical instruments	**
72	Candles made of wax	**
73	Wooden handles of pawrah and pick-axe.	**

## 7. In the principal Act, in Schedule II Part-A,—

Amendment  
of Schedule II  
Part-A to  
Guj. I of  
1970.

(1) In entry 10, in columns 3 and 4, for the word "Do", the words "Seven paise in the rupee" shall be substituted ;

(2) in entry 11, in columns 3 and 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;

(3) in entry 12, in columns 3 and 4, for the words "Do", the words "Five paise in the rupee" shall be substituted;

(4) in entry 28, in columns 3 and 4, for the words "Do", the words "Five paise in the rupee" shall be substituted ;

(5) in entry 29, in columns 3 and 4 for the words "Do", the words "Six paise in the rupee" shall be substituted ;

(6) for entry 30, the following entry shall be substituted, namely:—

1	2	3	4
"30	Caustic Soda and silicate of soda	Four paise in the rupee	Four paise in the rupee
30A	Soda ash	Eight paise in the rupee	Eight paise in the rupee."

(7) for entry 32, the following entries shall be substituted, namely:—

1	2	3	4
"32.	Petroleum products including light diesel oil but excluding lubricants, kerosene, solvent oil, furnace oil, liquefied petroleum gas, naptha, low sulphur heavy stock (LSHS) and motor spirit declared tax free under entry 39 in Schedule I.	Seven paise in the rupee	Seven paise in the rupee
32A	Naptha	Ten paise in the rupee	Ten paise in the rupee
32B	Low sulphur heavy stock (LSHS)	Do	Do"

(8) entry 32A shall be renumbered as 32C and in entry 32C as so re-numbered, in columns 3 and 4 for the words "Six paise in the rupee", the words "Seven paise in the rupee" shall be substituted ;

(9) in entry 34, in columns 3 and 4, for the words "Six paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(10) entry 46 shall be deleted ;

(11), in entry 47, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted ;

(12) for entry 53, the following entry shall be substituted, namely:—

1	2	3	4
"53	Cement and articles made of cement, that is to say, the articles in the making of which cement is used irrespective of the proportion in which it is used, excluding floor and wall tiles.	Twelve paise in the rupee	Twelve paise in the rupee."

(13) in entry 62, in sub-entry (1), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted ;

(14) for entry 67, the following entry shall be substituted, namely:—

1	2	3	4
"67	Furniture of all kinds, upholstered furniture and skeletons of any of them.	Ten paise in the rupee	Ten paise in the rupee."

(15) for entry 69, the following shall be substituted, namely:—

1	2	3	4
"69	Air conditioning plant and spare parts and accessories thereof.	Ten paise in the rupee	Ten paise in the rupee."



(16) in entry 70, in columns 3 and 4, for the word "Do" the words "Twelve paise in the rupee" shall be substituted;

(17) entry 73 shall be deleted ;

(18) in entry 74,—

(i) in columns 3 and 4 against sub-entry (1), for the words "Twelve paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(ii) in columns 3 and 4 against sub-entry (2), the word "Do" shall be construed as "Twelve paise in the rupee";

(19) in entry 76, in columns 3 and 4, for the words "Twenty paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(20) for entry 80A, the following shall be substituted, namely:—

1	2	3	4
"80A	Television sets and antennae Television cameras, television monitors, close circuit television sets, cameras, video television, video cassette recorders, video cassette players, video cassette and parts, accessories and components of any of them.	Ten paise in the rupee	Ten paise in the rupee"

(21) for entry 99, the following shall be substituted, namely:—

1	2	3	4
"99 (i)	Articles and utensils made of stainless steel.	Six paise in the rupee	Six paise in the rupee".
(ii)	utensils made of other nonferrous metals and alloys such as brass, copper, hindolium, aluminium etc.		

(22) entry 103 shall be deleted;

(23) in entry 114,—

(a) in item (a),—

(i) in column 2, for the words "five rupees per person", the word "ten rupees per person" shall be substituted;

(ii) in columns 3 and 4, for the words "Eight paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(b) in item (b) in columns 3 and 4, the word "Do" shall be construed as "Ten paise in the rupee";

(24) after entry 115, the following entries shall be inserted, namely:—

1	2	3	4
"116.	Bamboo mattings and <i>tattis</i>	Four paise in the rupee	Four paise in the rupee
117	<i>Agarbatti, padi, dhoop, and dhoop-batti</i>	Four paise in the rupee	Four paise in the rupee
118	Imitation jewellery	Four paise in the rupee	Four paise in the rupee
119	Tractor trailers	Six paise in the rupee	Six paise in the rupee
120	Lottery tickets	Ten paise in the rupee	Ten paise in the rupee".

Amendment of Schedule II Part-B to Guj. 1 of 1970.

8. In the principal Act, in Schedule II, Part-B,—

(1) in entry 14, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(2) in entry 15, in columns 3 and 4, for the word "do", the words "Eight paise in the rupee" shall be substituted;

Amendment of Schedule III to Guj. 1 of 1970.

9. In the principal Act, in Schedule III, in entry 13, in column 3, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted.

Amendment of Schedule IV of Guj. 1 of 1970.

10. In the principal Act, in Schedule IV, entry 8 shall be deleted,



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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 the 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 27th March, 1986 is hereby published for general information.

J. P. VASAVADA  
Secretary to the Government of Gujarat,  
Legal Department.

GUJARAT ACT NO. 17 OF 1986.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 1st April, 1986).

THE GUJARAT SALES TAX (THIRD AMENDMENT) ACT, 1986.

AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-seventh Year of the Republic of India as follows :—

1. This Act may be called the Gujarat Sales Tax (Third Amendment) Act, 1986. Short title.

Guj.  
1 of  
1970.

2. In the Gujarat Sales Tax Act, 1969, after section 15A, the following sections shall be inserted, namely :—

Insertion  
of new  
sections  
15-B and  
15-C in  
Guj. 1 of  
1970.

Purchase tax payable on goods used in the manufacture of goods in certain cases.

"15B. Where any dealer liable to pay tax under this Act uses any prohibited goods other than declared goods, purchased by him or through commission agent in the manufacture of taxable goods and despatches any of the goods so manufactured to his own place of business or to his agent's place of business situate outside the State but within India such dealer shall be liable to pay, in addition to any tax paid or payable under other provisions of this Act, a purchase tax at the rate of two paise in the rupee on the purchase price of such prohibited goods used in the goods so manufactured and despatched and accordingly he shall include the purchase price thereof in his turnover of purchases in his declaration or return under section 40 which he is to furnish next thereafter.

Liability to purchase tax for contravention of terms of certificate.

16C. Where any recognised dealer or commission agent acting on behalf of a principal who is a recognised dealer, purchases any taxable goods under a certificate given by him under section 13 and contrary to such certificate such dealer or principal despatches any of the goods, manufactured by him by use of the taxable goods so purchased, to his own place of business or to his agent's place of business situate outside the State but within India, where he or, as the case may be, his agent is registered under the Central Sales Tax Act, 1956, such recognised dealer or, as the case may be, principal shall be liable to pay, in addition to any tax paid or payable under other provisions of this Act a purchase tax at the rate of two paise in the rupee on the purchase price of taxable goods used in the goods so manufactured and despatched and accordingly he shall include purchase price thereof in his turnover of purchases in his declaration or return under section 40 which he is to furnish next thereafter." <sup>LXX</sup>  
IV of 1956.



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may be filed as a separate compilation.

**PART IV**

**Acts of the 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 29th March, 1987 is hereby published for general information.

J. P. VASAVADA,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 16 OF 1987.**

(First published, after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 31st March, 1987).

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-eighth Year of the Republic of India  
as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act,  
1987.

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

Short title  
and com-  
mencement

Amendment  
of section  
4A of Guj.  
1 of 1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 4A, in sub-section (1), for the words "ten paise in the rupee", the words "twenty paise in the rupee" shall be substituted.

Guj.  
1 of  
1970

Substitution  
of  
section  
15B of  
Guj. 1 of  
1970.

3. In the principal Act, for section 15B, the following shall be substituted, namely :—

Purchase tax  
payable on  
raw or pro-  
cessing  
materials or  
consumable  
stores used  
in the manu-  
facture of  
goods in  
certain cases.

"15B. Where any dealer liable to pay tax under this Act uses any goods other than declared goods purchased by him or through commission agent as raw or processing materials or consumable stores (irrespective of whether such goods are prohibited goods or not) in the manufacture of taxable goods and despatches any of the goods so manufactured to his own place of business or to his agent's place of business situate outside the State but within India such dealer shall be liable to pay, in addition to any tax paid or payable under other provisions of this Act, a purchase tax at the rate of two paise in the rupee on the purchase price of such raw or processing materials or consumable stores used in the goods so manufactured and despatched and accordingly he shall include the purchase price thereof in his turnover of purchases in his declaration or return under section 40 which he is to furnish next thereafter :

Provided that where the raw material so used is bullion or specie, the purchase tax payable on such bullion or specie under this section shall not exceed the aggregate of the rates of sales tax and the general sales tax payable on bullion or specie."

Deletion of  
section 15C  
of Guj. 1  
of 1970.

4. In the principal Act, section 15C shall be deleted.

Insertion of  
new section  
19C in Guj.  
1 of 1970.

5. In the principal Act, after section 19B, the following new section shall be inserted, namely :—

Levy of  
purchase  
tax on  
salt.

"19C. There shall be levied a purchase tax at the rate of two paise in the rupee on the turnover of purchases of salt purchased by a dealer liable to pay tax under this Act, for the purpose of use by him in the manufacture of taxable goods."

Amendment  
of Schedule I  
of Guj. 1  
of 1970.

6. In the principal Act, in Schedule I,—

(1) in entry 11, in column 2, for the word "Salt", the words "Salt other than salt used in the manufacture of taxable goods" shall be substituted:

(2) after entry 73, the following entries shall be added, namely :—

1.	2.	3.
"74	<i>Khakhra</i> leaves	**
75	Articles made of <i>bamboo</i> .	** "

7. In the principal Act, in Schedule II-Part-A,—

(1) in entry 6, in columns 3 and 4, for the words "Four paise in the rupee", the words "six paise in the rupee" shall be substituted;

(2) in entry 7, in columns 3 and 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;

(3) for entry 9, the following entries shall be substituted, namely :—

1	2	3	4
"9 Dyes		Four paise in the rupee	Four paise in the rupee
9A Chemicals other than those specified in any other entry in this or any other Schedule.		Seven paise in the rupee	Seven paise in the rupee "

(4) in entry 16, in columns 3 and 4, for the words "Four paise in the rupee", the words "Five paise in the rupee" shall be substituted ;

(5) in entry 18,—

(i) in sub-entry (a), in columns 3 and 4, for the words "Two paise in the rupee", the words "Five paise in the rupee" shall be substituted ;

(ii) in sub-entry (b), in columns 3 and 4, for the word "Do", the words "Five paise in the rupee" shall be substituted ;

(6) in entry 21, in the columns 3 and 4, for the words "Four paise in the rupee", the words "Six paise in the rupee" shall be substituted ;

(7) in entry 22, in columns 3 and 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;

(8) in entry 24, in columns 3 and 4, for the word "Do", the words "Six paise in the rupee" shall be substituted;

A modification  
of Schedule  
II-Part A  
of G. J. I  
of 1970.

(9) in entry 25, in columns 3 and 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;

(10) in entry 30, in columns 3 and 4, for the words "Four paise in the rupee", the words "Six paise in the rupee" shall be substituted ;

(11) for entry 42, the following entry shall be substituted, namely :—

1	2	3	4
"42	Glassware, Chinaware or articles made of porcelain and glazed earthenware (other than those specified in entry 42A in this Schedule)	Ten paise in the rupee	Ten paise in the rupee"

(12) in entry 94, in columns 3 and 4, for the word "Do", the words "Ten paise in the rupee" shall be substituted ;

(13) in entry 102, in columns 3 and 4, for the words "Six paise in the rupee", the words "Ten paise in the rupee" shall be substituted ;

(14) in entry 104, in columns 3 and 4, for the words "Six paise in the rupee", the words "Ten paise in the rupee" shall be substituted ;

(15) in entry 110, in columns 3 and 4, for the word "Do", the words "Six paise in the rupee" shall be substituted ;

(16) in entry 113, in columns 3 and 4, for the words "Four paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(17) entry 116 shall be deleted.

8. In the principal Act, in Schedule II Part-B, in entry 7A, in columns 3 and 4, for the words "Six paise in the rupee", the words "Eight paise in the rupee" shall be substituted.

9. In the principal Act, in Schedule III,—

(1) in entry 3, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted ;

(2) in entry 3A, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(3) in entry 4, in column 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;



(4) in entry 4A, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(5) in entry 6, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted ;

(6) in entry 7, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(7) in entry 8, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(8) in entry 9, in column 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;

(9) in entry 10, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted ;

(10) in entry 11, in column 4, for the word "Do", the words "Four paise in the rupee" shall be substituted ;

(11) in entry 12, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted ;

(12) in entry 12A, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted ;

(13) in entry 12B, in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted ;

(14) in entry 13,—

(i) in column 2, for the words, figures and letters "in sections 18, 19A and 19B", the words, figures and letters "in sections 18, 19A, 19B and 19C" shall be substituted;

(ii) in column 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted.

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**P A R T IV**

**Acts of the 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 4th July, 1988 is hereby published for general information.

J. N. BHATT,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 5 OF 1988.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 6th July, 1988.)

**AN ACT**

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1988.

(2) It shall be deemed to have come into force on the 24th March, 1988.

Short  
title  
and  
commence-  
ment.

Amendment  
of section 45  
of Guj. 1  
of 1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 45, in sub-section (6), after the second proviso, the following proviso shall be added, namely:—

Guj. 1  
of  
1970.

"Provided also that, no penalty under this section shall be payable by a dealer for whom due date of payment has been extended, or instalments have been granted under the first proviso to sub-section (4) of section 47 and to whom an Eligibility Certificate has been granted by the Commissioner of Industries, Gujarat State or any officer authorised by him in this behalf under the second proviso to sub-section (4) of the said section 47 and the payments have been made in accordance with the provisions of this Act."

Amendment  
of section 47  
of Guj. 1  
of 1970.

3. In the principal Act, in section 47,—

(1) in sub-section (4), after the proviso, the following proviso shall be added, namely:—

"Provided further that notwithstanding anything contained in this Act or in the rules made thereunder but subject to such conditions as the State Government or the Commissioner may by general or special order specify, where a dealer to whom incentives by way of deferment of sales tax or purchase tax or both have been granted by virtue of an Eligibility Certificate granted by the Commissioner of Industries, Gujarat State or any officer authorised by him in this behalf and where a loan liability equal to the amount of any such tax payable by such dealer has been raised by the Gujarat Industrial Investment Corporation Limited or the Gujarat State Financial Corporation Limited, then such tax shall be deemed, in the public interest, to have been paid.";

(2) for the marginal note, the following shall be substituted, namely:—

"Payment of tax and deferred payment of tax, etc."

Repeal  
and  
savings.

4. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1988 is hereby repealed.

Guj.  
Ord. 1  
of  
1988.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.



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**P A R T I V**

**Acts of the 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 4th August, 1988 is hereby published for general information.

**J. N. BHATT,**  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 8 OF 1988**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 4th August, 1988)

An Act further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Thirty-ninth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment) Act, 1988.

Short  
title and  
commence-  
ment.

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

Amendment of section 2 of Guj. 1 of 1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2, in clause (32), after the words "general sales tax" the words "turnover tax" shall be inserted.

Guj. 1 of 1970.

Amendment of section 3 of Guj 1 of 1970.

3. In the principal Act, in section 3, in sub-section (f),—

(1) in clause (iii), for the letters and figures "Rs. 50,000", the letters and figures "Rs. 75,000" shall be substituted;

(2) in clause (iv), for the letters and figures "Rs. 1,25,000", the letters and figures "Rs. 2,00,000" shall be substituted.

Amendment of section 4A of Guj. 1 of 1970.

4. (1) In the principal Act, in section 4A, in sub-section (1), for the words "twenty paise in the rupee", the words "twenty-five paise in the rupee" shall be substituted.

(2) The amendment made by sub-section (1) shall remain effective upto and inclusive of the 31st July, 1989.

Insertion of new section 10 A in Guj. 1 of 1970.

5. In the principal Act, after section 10, the following section shall be inserted, namely :—

"10A. (1) Where the turnover of either of all sales or of all purchases by any dealer liable to pay tax under section 3, except the dealer referred to in sub-clause (f) of clause (10) of section 2, has first exceeded Rs. 99,99,999 in any year, there shall be levied a turnover tax on the total turnover of sales effected by him of goods specified in Schedules II and III, at the rates specified in the Table below.

TABLE

Limit of turnover	Rate of tax
1. Where the total turnover is one crore of rupees or more but less than three crores of rupees.	One per cent of the total turnover.
2. Where the total turnover is three crores of rupees or more but less than five crores of rupees.	One and one-fourth per cent of the total turnover.
3. Where the total turnover is five crores of rupees or more.	One and one-half per cent of the total turnover.

(2) For the purpose of calculating the amount of tax payable under sub-section (1), the following shall be deducted from the total turnover of sales, namely:—

(a) resales of goods on the purchase of which the dealer is liable to pay purchase tax under section 16;

(b) resales of goods purchased by the dealer from a Registered dealer otherwise than on a certificate furnished under section 12 or 13;

Levy of turnover tax on goods specified in Schedules II and III in case of certain dealers.

(c) resales of goods purchased by the dealer from a dealer liable to pay tax under section 4, if a certificate as provided in the proviso to sub-section (1) of section 4 is furnished;

(d) sales of goods or resales of goods to which clause (b) or clause (c) does not apply, to a licenced dealer, a recognised dealer or a commission agent holding a permit, who purchases on behalf of a principal, upon such dealer or commission agent, as the case may be, furnishing certificate as provided in section 13, by virtue of which the sales of goods specified in Schedule II-Part A are exempt from sales tax, Schedule II-Part B are exempt from general sales tax, and Schedule III are exempt from both sales tax and general sales tax.

(e) sales of declared goods;

(f) sales of goods wholly exempt from payment of tax under section 49.

(3) For the purpose of calculating the limit of turnover for arriving at the rate of tax payable by a dealer under sub-section (1), deductions under clauses (a) to (f) of sub-section (2) shall be ignored as if no such deductions were permissible.

(4) The turnover tax shall be paid by the dealer before furnishing the declaration or return for the period in which the turnover either of all sales or of all purchases as computed from the commencement of the year first exceeds Rs. 99,99,999. The tax so payable shall be for the period from the commencement of the year to the end of the period covered by such declaration or return and the dealer shall continue to be liable to pay the turnover tax for that year for all the subsequent periods till the end of that year.

(5) Notwithstanding anything contained in this Act, no dealer shall collect any amount by way of turnover tax payable by him under this section."

6. In the principal Act, in section 11,—

(a) for the words and figures "under section 7, 8 or 10", the words, figures and letter "under section 7, 8, 10 or 10A" shall be substituted;

Amend-  
ment of  
section 11  
of Guj. 1  
of 1970.

(b) in the marginal note, for the words and figures "section 7, 8 or 10" the words, figures and letter "section 7, 8, 10 or 10A" shall be substituted.

7. In the principal Act, in section 15B, for the words "two paise in the rupee", the words "four paise in the rupee" shall be substituted.

Amend-  
ment of  
section 15B  
of Guj. 1  
of 1970.

8. In the principal Act, in section 46, in sub-section (1), for the word and figures "section 56", where they occur at two places, the words, figures and letter "section 10A or section 56 or both" shall be substituted.

Amend-  
ment of  
section 46  
of Guj. 1  
of 1970.

Insertion of new section 55A in Guj. 1 of 1970.

Composition of tax.

9. In the principal Act, after section 55, the following section shall be and shall be deemed to have been inserted with effect from the 5th August, 1985, namely:—

“55A. (1) The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit every dealer referred to in sub-clause (f) of clause (10) of section 2, to pay at his option in lieu of the amount of tax (including additional tax) leviable from him under section 7, 8 or 10 in respect of any period, a lump sum by way of composition at the rate of two per cent. of the total value of the works contract executed by him.

(2) The provisions of sections 13 and 51 shall not apply to a dealer who opts for composition of tax under sub-section (1).”

Amendment of section 56 of Guj. 1 of 1970.

10. In the principal Act, in section 56, after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) Notwithstanding anything contained in sub-section (2), no dealer to whom section 55A applies shall collect any amount by way of sales tax, general sales tax, or, as the case may be, additional tax, on the sales referred to in sub-clause (c) of clause (28) of section 2 made during the period to which such composition relates.”

Amendment of Schedule I to Guj. 1 of 1970.

11. In the principal Act, in Schedule I,—

(1) entries at serial Nos. 29 and 54 shall be deleted;

(2) after entry 75, the following entry shall be added, namely:—

1	2	3
“76	Haar, Pavitra, Kalagi, Mugat, Modh, etc. made from artificial silk yarn and artificial silk yarn waste.	X X X”

Amendment of Schedule II, Part A to Guj. 1 of 1970.

12. In the principal Act, in Schedule II, Part A,—

(1) in entry 15, in columns 3 and 4, for the words “Ten paise in the rupee”, the words “Twelve paise in the rupee” shall be substituted;

(2) in entry 16, in sub-entry (1), in columns 3 and 4, for the words “Five paise in the rupee”, the words “Six paise in the rupee” shall be substituted;

(3) for entry 26, the following entry shall be substituted, namely:—

1	2	3	4
"26. (1)	Drugs and medicines (other than those specified in entry 12 in Schedule I and entry 96 in this Schedule.)	Six paise in the rupee.	Six paise in the rupee.
(2)	Vitaminised infant milk food sold in sealed containers.	Four paise in the rupee.	Four paise in the rupee.";
(4)	for entry 31, the following entry shall be substituted, namely :—		

1	2	3	4
"31.(1)	Newsprint	Six paise in the rupee.	Six paise in the rupee.
(2)	Paper, including strawboards and card boards, but excluding paper specified in entry 12, sub-entry (1) of this entry and entry 31 A in this Schedule.	Eight paise in the rupee.	Eight paise in the rupee.";
(5)	For entry 32, the following entry shall be substituted, namely :—		

1	2	3	4
"32.	Petroleum products excluding Light Diesel Oil, lubricants, kerosene, solvent oil, furnace oil, liquefied petroleum gas, naphtha, Low Sulfure Heavy Stock (LSHS) and motor spirit declared tax free under entry 39 in Schedule I.	Ten paise in the rupee.	Ten paise in the rupee.";
(6)	in entry 32 A, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;		
(7)	in entry 32B, in columns 3 and 4, for the word "Do" the words "Twelve paise in the rupee" shall be substituted;		
(8)	in entry 32C, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;		
(9)	after entry 32C, the following entry shall be inserted, namely :—		

1	2	3	4
"32 D.	Light Diesel Oil.	Seven paise in the rupee.	Seven paise in the rupee."



(10) for entry 34, the following entry shall be substituted, namely :—

1	2	3	4
"34 (1)	Soaps and detergents, excluding Shampoo and soaps specified in sub-entry (2).	Eight paise in the rupee.	Eight paise in the rupee.
(2)	Toilet soaps sold at a price exceeding Rs. 4/- per piece	Twelve paise in the rupee.	Twelve paise in the rupee.

(11) in entry 41, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(12) in entry 43, in columns 3 and 4, for the words "Ten paise in the rupee" the words "Twelve paise in the rupee" shall be substituted;

(13) in entry 47, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Sixteen paise in the rupee" shall be substituted;

(14) in entry 49, in columns 3 and 4, for the word "Do", the words "Six paise in the rupee" shall be substituted;

(15) in entry 55, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(16) in entry 61, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(17) in entry 62,—

(i) in sub-entry (1), in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(ii) in sub-entry (2), in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(18) in entry 67, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(19) in entry 69, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(20) in entry 76, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(2J) after entry 120, the following entries shall be added, namely :—

1	2	3	4
121	Agate ( <i>Aksh</i> ) stones and articles made therefrom.	Four paise in the rupee.	Four paise in the rupee.
122	Water-proof canvas.	Four paise in the rupee.	Four paise in the rupee."

13. In the principal Act, in Schedule II, Part-B,—

(1) in entry 7A, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(2) in entry 10, in columns 3 and 4, for the word "Do", the words "Four paise in the rupee" shall be substituted.

Amendment of Schedule II, Part B to Guj. I of 1970.

14. In the principal Act, in Schedule III, after entry 12B, the following entry shall be inserted, namely:—

1	2	3	4
"12C	<i>Paan Masala</i>	Ten paise in the rupee	Four paise in the rupee."

Amendment of Schedule III to Guj. I of 1970.



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Separate paging is given to this Part in order that it may be filed as a separate Compilation.

**P A R T I V**

**Acts of the 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 4th March, 1989 is hereby published for general information.

**R. M. MEHTA,**  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 7 OF 1989.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 7th March, 1989).

**AN ACT**

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1989. Short title and Commencement
- (2) It shall be deemed to have come into force on the 22nd December, 1988.

Insertion  
of new  
section  
41A in  
Guj. 1 of  
1970.

Special  
provisions  
for transi-  
tional  
account-  
ing years

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), after section 41, the following section shall be inserted and shall be deemed to have been inserted, with effect from the 1st April, 1988, namely:—

Guj. 1 of  
1970.

"41A. (1) If, in order to comply with the requirements of the Income-tax Act, 1961, as amended by the Direct Tax Laws (Amendment) Act, 1987, any dealer has changed the year by reference to which the accounts of that dealer are ordinarily maintained in his books of accounts, and if the dealer has adopted a transitional accounting year of a duration different than his earlier accounting year as an incident of such change, then notwithstanding anything in this Act or the rules made and notifications issued thereunder, but subject to such conditions as may be prescribed, the provisions of this Act, the rules made and notifications issued thereunder shall, in respect of the transitional accounting year, apply in the manner hereinafter provided in this section.

49 of 1961,  
4 of 1988.

(2) The amount of tax due from a dealer liable to pay tax may be assessed or reassessed by a single order of assessment in respect of the transitional accounting year.

(3) Except where the context requires otherwise, the word 'year', wherever it occurs in the Act, shall be deemed to include the transitional accounting year and the provisions of this Act, the rules made and notifications issued thereunder shall be construed accordingly.

(4) Except where the context requires otherwise, any reference in this Act, the rules made and notifications issued under this Act to any amount or amounts in relation to a year shall be construed for the purposes of the transitional accounting year as a reference to the said amount or amounts as arrived at by multiplying each such amount by a fraction of which the numerator is the number of months in the transitional accounting year and the denominator is twelve:

Provided that where the transitional accounting year includes a part of a month, if such part is of fifteen days or more, it shall be increased to one complete month and if such part is of less than fifteen days, it shall be ignored."

Repeal  
and  
savings.

3. (1) The Gujarat Sales Tax (Second Amendment) Ordinance, 1988 is hereby repealed.

Guj.  
Ord.  
11

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

of  
1988.



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FRIDAY, MARCH 31, 1989/CAITRA 10, 1911

Separate paging is given to this Part in order that it  
 may be filed as a separate compilation.

**P A R T   I V**

**Acts of the 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 31st March, 1989 is hereby published for general information.

**R. M. MEHTA,**  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 15 OF 1989**

(First published, after having received the assent of the Governor in the  
 "Gujarat Government Gazette" on the 31st March, 1989)

**AN ACT**

further to amend the Gujarat Sales Tax Act, 1969.

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

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment)  
 Act, 1989.

(2) It shall come into force on the 1st April, 1989.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the  
 principal Act"), in section 2, for clause (16), the following clause shall be  
 substituted, namely:-

Short  
 title and  
 commence-  
 ment.

Amend-  
 ment of  
 section  
 2 of  
 Guj. 1  
 1970.

"(16) "manufacture" with all its grammatical variations and cognate expressions means producing, making, extracting, collecting, altering, ornamenting, finishing or otherwise processing, treating or adapting any goods; and includes—

- (a) in relation to timber, the cutting, sawing, shaping, sizing or hewing;
  - (b) in relation to cottonseed oil, refining of washed cottonseed oil,
  - (c) in relation to marble and stone, hammering, cutting, sizing or polishing,
  - (d) in relation to chalk lumps, the grinding;
- but does not include such manufactures or manufacturing processes as may be prescribed."

Amendment of section 44 of Guj. 1 of 1970.

3. In the principal Act, in section 44,—

(1) for the words "has not been assessed", the words "has escaped assessment, or has been under assessed or assessed at a lower rate" shall be substituted;

(2) after the words and figures "made under section 41", the words "or if the Commissioner has reason to believe that any deduction has been wrongly given or any draw back, set off or refund has been wrongly granted in any order of assessment so made." shall be inserted.

Deletion of section 44A of Guj. 1 of 1970.

4. In the principal Act, section 44A shall be deleted.

Amendment of section 47 of Guj. 1 of 1970.

5. In the principal Act, in section 47,—

(1) in sub-section (4), for the words "thirty days", the words "ten days" shall be substituted ;

(2) in sub-section (5), for the words "Any tax or penalty", the words "Any tax, penalty or interest" shall be substituted.

Amendment of section 54 of Guj. 1 of 1970.

6. In the principal Act, in section 54, in sub-section (1), for the words "twelve per cent. per annum", the words "twenty-four per cent. per annum" shall be substituted.

Insertion of new section 60A in Guj. 1 of 1970.

7. In the principal Act, after section 60, the following section shall be inserted, namely :—

"60A. Every dealer, who is liable to pay tax shall, within the period prescribed, send to the authority prescribed a declaration in the manner prescribed stating the particulars of the bank accounts operated by him in connection with his business and shall, within the period prescribed intimate the prescribed authority the changes in the particulars in the declaration."

Dealer to declare the details of Bank accounts.

8. In the principal Act, in section 73,—

Amendment of section 73 of Guj. I of 1970.

(1) for the words "Where during the pendency of any proceedings under this Act, any dealer liable to pay tax", the words "Where a dealer after any tax has become due from him" shall be substituted ;

(2) the words "as a result of the completion of the said proceeding" shall be deleted;

(3) in the proviso, for the words "such proceeding," the words "any proceeding under this Act" shall be substituted.

9. In the principal Act, in section 76, in sub-section (2) , after the words "servant of the Government", the word "willfully" shall be inserted.

Amendment of section 76 of Guj. I of 1970.

10. In the principal Act, in Schedule I, —

Amendment of Schedule I to Guj. I of 1970.

(1) In entry 28, for the words "and school colour boxes", the words "school colour boxes; black boards; dusters; rubber erasers; pencil sharpeners; dissection boxes and educational audio-picture cards" shall be substituted;

(2) In entry 37, in column 2, for the portion beginning with the words "cotton fabrics" and ending with the figures "1944," the following shall be substituted, namely :—

"Cotton fabrics covered under heading Nos. 52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11, 52.12, 58.01, 58.02, 58.03, 58.04, 58.05, 58.06, 59.01, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985,"

(3) in entry 40, in column 2, for the portion beginning with the words "Rayon or artificial silk fabrics" and ending with the figures "1944", the following shall be substituted, namely :—

"Rayon or artificial silk fabrics covered under heading Nos. 54.08, 54.09, 54.10, 54.11, 54.12, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.02, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985;"

(4) in entry 42, in column 2, for the portion beginning with the words "Sugar as defined" and ending with the figures "1944", the following shall be substituted, namely:—

"Sugar covered under sub-heading Nos. 1701.20, 1701.31, 1701.39 and 1702.11 of the Schedule to the Central Excise Tariff Act, 1985";

(5) in entry 43, in column 2, for the portion beginning with the words "Tobacco as defined" and ending with the figures "1944", the following shall be substituted, namely:—

"Unmanufactured tobacco and tobacco refuse covered under sub-heading No. 2401.00; Cigars and Cheroote of tobacco covered under heading No. 24.02; Cigarettes and Cigarillos of tobacco covered under sub-heading Nos. 2403.11 and 2403.21, and other manufactured tobacco covered under sub-heading Nos. 2404.11, 2404.12, 2404.13, 2404.19, 2404.21, 2404.29, 2404.31, 2404.39, 2404.41 and 2404.50 of the Schedule to the Central Excise Tariff Act, 1985";

(6) in entry 44, in column 2, for the portion beginning with the words "Woollen fabrics" and ending with the figures "1944", the following shall be substituted, namely:—

"Woven fabrics of wool covered under heading Nos. 51.06, 51.07, 58.01, 58.02, 58.03 and 58.05 of the Schedule to the Central Excise and Tariff Act, 1985";

(7) in entry 55, for the words "fifty rupees each", the words "seventy-five rupees each" shall be substituted;

(8) for entry 71, the following entry shall be substituted, namely:—

1	2	3
"71	Musical instruments other than electronic musical instruments;	* * *

(9) after entry 76, the following entry shall be added, namely:—

1	2	3
"77	Agate (Aak) stones and articles made therefrom.	* * *



## 11. In the principal Act, in Schedule II,—Part A—

Amendment  
of Schedule  
II-part A to  
Guj. 1 of  
1970.

(1) in entry 3B, in column 2, the words and figures "as defined in item No. 19 of the First Schedule to the Central Excise and Salt Act, 1944" shall be deleted;

(2) in entry 3C, in column 2, the words and figures "as defined in item No. 22 of the First Schedule to the Central Excise and Salt Act, 1944" shall be deleted;

(3) in entry 3D, in column 2, the words and figures "as defined in item No. 21 of the First Schedule to the Central Excise and Salt Act, 1944" shall be deleted;

(4) in entry 3E, in column 2, the words and figures "as defined in item No. 1 of the First Schedule to the Central Excise and Salt Act, 1944" shall be deleted;

(5) in entry 3F, in column 2, the words and figures "as defined in item No. 4 of the First Schedule to the Central Excise and Salt Act, 1944" shall be deleted;

(6) in entry 34A, after the words "hydrogenated vegetable oils", the words "and washed cottonseed oil" shall be added;

~~and washed cottonseed oil~~

(7) after entry 34A, the following entry shall be inserted, namely:--

1	2	3	4
"34B	Washed cotton-seed oil	Five paise in the rupee	Five paise in the rupee"

(8) in entry 43, in column 2, after the words, figure and letter " in entry 6 of Schedule I", the words, figures and letter " or specified in entry 43B in this Schedule" shall be added:

(9) after entry 43A, the following entry shall be inserted, namely:--

1	2	3	4
"43 B.	Timber which has undergone the process of cutting, sawing, shaping, sizing or hewing	Twelve paise in the rupee	Twelve paise in the rupee";

(10) in entry 89, in column 2, for the words "Marble and articles made of marble", the words "Raw marble" shall be substituted ;

(11) after entry 89, the following entries shall be inserted, namely:—

1	2	3	4
"89-A.	Cut, sized or polished marble and marble chips	Fifteen paise in the rupee	Fifteen paise in the rupee
89-B.	Articles made of marble	-Do-	-Do-";

(12) in entry 107, the words "and manufactured in the State" shall be deleted;

(13) entry 121 shall be deleted ;

(14) after entry 122, the following entries shall be added, namely :—

1	2	3	4
"123	Rough (unpolished) stone.	Twelve paise in the rupee.	Twelve paise in the rupee
124	Cut, sized or polished stone.	-Do-	-Do-
125	Chalk lumps.	Five paise in the rupee	Five paise in the rupee
126	Ground Chalk i. e. Chalk in powder form.	-Do-	-Do-
127	Goods of incorporal or intangible character, that is to say-	Four paise in the rupee	Four paise in the rupee".

- (1) Patents
- (2) Trade marks
- (3) Brand name, and
- (4) Import licence.



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**PART IV**

**Acts of the 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 28th June, 1990 is hereby published for general information.

R. M. MEHTA,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 6 OF 1990**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 29th June, 1990).

*AN ACT*

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Forty-first Year of the Republic of India as follows : --

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on the 20th April, 1990.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), for section 15B, the following section shall be and shall be deemed to have been substituted, with effect on and from the 1st April, 1986, namely:—

Short  
 title and  
 commen-  
 cement.

Substitu-  
 tion of  
 section  
 15B of  
 Gaj. 1 of  
 1970.

Guj. 1  
 of 1970.

Purchase tax on raw or processing materials or consumable stores used in manufacture of goods.

“15B. Where a dealer who being liable to pay tax under his Act, purchases either directly or through a commission agent any taxable goods (not being declared goods) and uses them as raw or processing materials or consumable stores, in the manufacture of taxable goods, then there shall be levied in addition to any tax levied under the other provisions of this Act, a purchase tax at the rate of—

(a) two paise in a rupee on the turnover of such purchases made during the period commencing on the 1st April 1986 and ending on the 5th August, 1988; and

(b) four paise in rupee on the turnover of such purchases made at any time after the 5th August, 1988 ;

Provided that where the raw materials purchased and used in the manufacture of goods are bullion or specie, the rate of purchase tax on the turnover of purchases of such raw materials shall not exceed the aggregate of the rates of sales tax and general sales tax leviable on bullion or specie under entry 1 in Schedule III.”.

Amendment of section 4 of Guj. 16 of 1987.

3. In the Gujarat Sales Tax (Amendment) Act, 1987, in section 4, for the words “shall be deleted”, the words, figures and letters “shall be and shall be deemed to have been deleted with effect on and from the 1st April, 1986” shall be substituted.

Repeal and saving.

4. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1990 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.



सत्यमेव जयते

The Gujarat Government Gazette  
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may be filed as a separate compilation.

**P A R T , I V**

**Acts of the 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 28th March, 1991 is hereby published for general information.

R. M. MEHTA,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 9 OF 1991.**

(First published, after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 30th March, 1991).

**AN ACT**

*further to amend the Gujarat Sales Tax Act, 1969.*

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

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act,  
1991.

Short title  
and  
commen:  
cement.

(2) It shall come into force on the 1st April, 1991.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal  
Act"), in section 10A, in sub-section (1), for the words "any year", the words,  
figures and letters "in the year commencing on the 1st April, 1990 and every  
year thereafter" shall be substituted.

Amend:  
ment of  
section 10A  
of Guj. 1  
of 1970.

aj. 1. of  
70.



Amend-  
ment of  
schedule  
II Part-A  
to Guj. 1  
of 1970.

3. In the principal Act, in Schedule II, in Part A,—

(1) in entry 10, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(2) in entry 102, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted





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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 the 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 18th February, 1992, is hereby published for general information.

R. H. GORI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

GUJARAT ACT NO. 1 OF 1992.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 20th February, 1992).

AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Forty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1992.
- (2) It shall be deemed to have come into force on the 1st November, 1991.

Short title  
and commen-  
cement.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 41, to sub-section (2), the following proviso shall be added, namely:—

Amendment  
of section 41  
of Guj. 1  
of 1970.

"Provided that where a notice under this sub-section is not issued to the dealer—

(a) on or before the 31st March, 1992, in relation to any year commencing on any day before the 31st March, 1990, or

(b) within a period of one year from the date by which the last quarterly or, as the case may be, annual return is required to be furnished under sub-section (1) of section 40, in relation to any other year subsequent to the year referred to in clause (a),

the dealer shall be deemed to have been assessed on the basis of and for the year for which quarterly returns or, as the case may be, annual return is furnished by the dealer :



Provided further that nothing in the preceding proviso shall apply—

(a) to a dealer whose turnover of purchases or turnover of specified sales or turnover of sales during a year exceeds five lakhs rupees or the tax payable in respect of that year exceeds five thousand rupees ;

(b) to a dealer who has not made payment of the amount of tax within the time prescribed for its payment under sub-section (1), (2) or (3) of section 47;

(c) to a dealer who has not filed the return within the prescribed time;

(d) to a dealer who makes on or before the 31st March, 1992, or as the case may be, within a period of one year referred to in clause (b) in the preceding proviso, an application to the Commissioner for being assessed:

Provided also that the Commissioner may, subject to such conditions as may be prescribed, including those relating to condonation of delay in payment of tax or filing of return, allow the deemed assessment in respect of such a dealer.”

Amendment  
of section 45  
of Guj. 1  
of 1970.

3. In the principal Act, in section 45,—

(1) in sub-section (5),—

(a) in clause (a), the figures “19” shall be deleted;

(b) for the words “twenty percent”, the words “twenty-five per cent.” shall be substituted;

(2) for sub-section (6), the following shall be substituted, namely:—

“(6) Where under sub-section (5), a dealer is deemed to have failed to pay the tax to the extent mentioned in the said sub-section, there shall be levied on such dealer a penalty not exceeding one and one-half times the difference referred to in sub-section (5).”;

(3) after sub-section (10), the following sub-section shall be added, namely:—

“(11) This section as amended by section 4 of the Gujarat Sales Tax (Amendment) Ordinance, 1991 shall apply and shall be deemed always to have applied in relation to the liability to pay tax on sale of goods, specified sales and purchases of goods, which have taken place during the period commencing on the 1st April, 1990 and ending immediately before the commencement of the said amending section.”

Guj. Ord. 3  
of 1991.

Amendment  
of section 47  
of Guj. 1  
of 1970.

4. In the principal Act, in section 47,—

(1) in sub-section (4),—

(a) in clause (a), in sub-clause (ii), for the figures and words “19 or 50, and”, the figures “50” shall be substituted;

(b) in clause (b), after the figures “46”, the word “and” shall be added;

(c) after clause (b), the following clause shall be added, namely:—

“(c) the amount of interest, if any, under sub-section (4A).”;

(2) for sub-section (4A), the following shall be substituted, namely:—

“(4A) (a) Where a dealer does not pay the amount of tax within the time prescribed for its payment under sub-section (1), (2) or (3), then there shall be paid by such dealer for the period commencing on the date of expiry of the aforesaid prescribed time and ending on date of payment of the amount of tax, simple interest, at the rate of twenty-four per cent. per annum on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period.



(b) Where the amount of tax assessed or reassessed for any period, under section 41 or section 44, subject to revision if any, under section 67, exceeds the amount of tax already paid by a dealer for that period, there shall be paid by such dealer, for the period commencing from the date of expiry of the time prescribed for payment of tax under sub-section (1), (2) or (3) and ending on date of order of assessment, reassessment or, as the case may be, revision, simple interest at the rate of twenty-four per cent. per annum on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period.

(c) Where a dealer does not pay the amount of tax falling under clause (a) of sub-section (4) on or before the date specified in the notice issued under that sub-section, then there shall be paid by such dealer for the period commencing on the specified date and ending on the date of payment, simple interest at the rate of twenty-four per cent. per annum on the amount of tax not so paid or any less amount thereof remaining unpaid during such period :

Provided that no interest shall be payable under clause (b).—

(i) in the case where dealer has furnished the returns or declarations and made payment of the amount of tax in accordance with the provisions of sub-section (1), (2) or (3) and the difference between the amount of tax assessed or reassessed for any period and the amount of tax so paid for such period does not exceed ten per cent. of the amount of so tax paid by the dealer;

(ii) in the case where assessment proceedings are stayed under the first proviso to sub-section (1) of section 42, in respect of the period of such stay;

(iii) in the case where any assessment is kept pending in accordance with a general or special order of the State Government or the Commissioner, in respect of the period for which the assessment is kept pending;

(iv) in the case where on account of an order passed under section 67 an additional amount of tax becomes payable by a dealer, on such additional amount of tax for the period commencing on the date of order of assessment and ending on the date of the order so passed.”.

(v) in the case where on account of a judgement of the Gujarat High Court or the Supreme Court an additional amount of tax becomes payable by a dealer, on such additional amount of tax for the period ending on the date of such judgement.

(3) after sub-section (5), the following sub-section shall be added, namely:—

“(6) This section as amended by section 5 of the Gujarat Sales Tax (Amendment) Ordinance, 1991 shall apply and shall be deemed always to have applied in relation to the liability to pay tax on sales of goods, specified sales and purchases of goods which have taken place during the period commencing on the 1st April, 1990 and ending immediately before the commencement of the said section.”.

Guj. Ord. 3  
of 1991.

Guj.  
Ord.  
3 of  
1991.

5. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1991 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

Repeal  
and  
savings.





**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
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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 the 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 1st April, 1992 is hereby published for general information.

**R. H. GORI,**  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 9 OF 1992.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 1st April, 1992.)

**AN ACT**

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Forty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment) Act, 1992.

Short title and commencement.

(2) This section shall come into force at once and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2,—

Amendment of section 2 of Guj. 1 of 1970.

(1) clause (1A) shall be deleted;

(2) for clause (16), the following clause shall be substituted, namely:—

"(16) "manufacture" with all its grammatical variations and cognate expressions means producing, making, extracting, collecting, altering, ornamenting,

inishing or otherwise processing, treating or adapting any goods but does not include such manufactures or manufacturing processes as may be prescribed;”;

(3) for clause (21), the following clause shall be substituted, namely:—

“(21) ‘prohibited goods’ means the goods described in entries 1 to 63 (both inclusive) in Part A of Schedule II, or in entries 1 to 4 (both inclusive) in Part B of Schedule II and such other goods as the State Government may, by notification in the *Official Gazette*, specify;”;

(4) in clause (26), —

(a) the figures “10” shall be deleted;

(b) in sub-clause (ii), the word “or” occurring at the end shall be deleted;

(c) sub-clause (iii) shall be deleted;

(5) in clause (32), the words “but does not include additional tax” shall be deleted.

**Amend-  
ment of  
section 3A  
of Guj. 1 of  
1970.**

3. In the principal Act, in section 3A, in sub-section (1), and in sub-section (5), for the word and figures “Schedule IV”, the word and figures “Schedule III” shall be substituted.

**Deletion of  
section 4A  
of Guj. 1  
of 1970.**

4. In the principal Act, section 4A shall be deleted;

**Deletion of  
section 10  
of Guj. 1  
of 1970.**

5. In the principal Act, section 10 shall be deleted.

**Amend-  
ment of  
section 10A  
of Guj. 1  
of 1970.**

6. In the principal Act, in section 10A, in sub-section (2), in clause (d), for the words, figures and letter “Schedule II-Part B are exempt from general sales tax, and Schedule III are exempt from both sales tax and general sales tax”, the words, figures and letter “and Schedule II-Part B are exempt from general sales tax” shall be substituted.

**Amend-  
ment of  
section 11  
of Guj. 1  
of 1970.**

7. In the principal Act, in section 11,—

(1) the figures “10” shall be deleted;

(2) in the marginal note, the figures “10” shall be deleted;

(3) in clause (2), after sub-clause (b), the following sub-clause shall be inserted, namely:—

“(c) a purchase from a registered dealer in respect of any goods (except effected on the certificate in prescribed form under section 13) specified in Part B of Schedule II or Schedule III as existed prior to the commencement of the Gujarat Sales Tax (Second Amendment) Act, 1992 and which are specified in Part A of Schedule II as amended by the Gujarat Sales Tax (Second Amendment) Act, 1992”.

**Guj. 9  
of 1992.**

8. In the principal Act, in section 12, in clause (2), for the word and figures "8 or 10", the word and figure "or 8" shall be substituted. Amendment of section 12 of Guj. 1. of 1970.
9. In the principal Act, in section 13, in sub-section (1), for the figures and word "8 and 10", the word and figure "or 8" shall be substituted. Amendment of section 13 of Guj. 1 of 1970.
10. In the principal Act, for section 15, the following section shall be substituted, namely:— Amendment of section 15 of Guj. 1 of 1970.
- "15. Where a dealer who is liable to pay tax under this Act purchases any goods specified in Schedule II from a person who is not a Registered dealer, then unless the goods so purchased are resold by the dealer, there shall be levied, subject to the provisions of section 9, a purchase tax on the turnover of such purchase at the rate set out against them in that Schedule." Purchase tax payable on certain purchases of goods.
11. In the principal Act, in section 15A,— Amendment of section 15-A of Guj. 1 of 1970.
- (1) for the words and figures "Schedule II or III", wherever they occur at two places, the words, letters and figures "Part A or Part B of Schedule II" shall be substituted ;
- (2) for the words "two paise in the rupee", the figures and words "2.4 paise in a rupee" shall be substituted.
12. In the principal Act, in section 15B,— Amendment of section 15-B of Guj. 1 of 1970.
- (1) in sub-clause (b), for the words "four paise in a rupee", the figures and words "4.8 paise in a rupee" shall be substituted;
- (2) in the proviso, for the words and figures "entry 1 in Schedule III", the words, figures and letter "entry 15 in Part A of Schedule II" shall be substituted.
13. In the principal Act, in section 19 A, in sub-section (1), for the words "four paise in the rupee", the words "five paise in a rupee" shall be substituted. Amendment of section 19-A of Guj. 1 of 1970.
14. In the principal Act, in section 21, the figures "10" shall be deleted. Amendment of section 21 of Guj. 1 of 1970.
15. In the principal Act, in section 23, in sub-section (1)— Amendment of section 23 of Guj. 1 of 1970.
- (1) for the words and figures "Schedule II or III", the words, letters and figures "Part A or Part B of Schedule II" shall be substituted ;
- (2) for the word "Schedules" wherever they occur, the word "Schedule" shall be substituted ;
- (3) sub-clause (b) shall be deleted.

Amend-  
ment of  
section 24  
of Guj. 1  
of 1970.

16. In the principal Act, in section 24,—

(1) for the figures and word "8 and 10", the word and figure "or 8" shall be substituted;

(2) the words, brackets and figures "or as the case may be clause(ii) of sub-section (1) of section 10 or clause (i) of sub-section (2) of that section" shall be deleted;

(3) in the marginal note, for the figures and word "8 and 10", the word and figure "or 8" shall be substituted.

Amend-  
ment of  
section 26  
of Guj.  
1 of  
1970.

17. In the principal Act, in section 26, in sub-section (6), in the proviso, for the figures and words "8 or 10, as the case may be", the word and figure "or 8" shall be substituted.

Amend-  
ment of  
section 55A  
of Guj. 1  
of 1970.

18. In the principal Act, in section 55A, in sub-section (1), for the figures and word "8 or 10", the word and figure "or 8" shall be substituted.

Substitu-  
tion of  
Schedules I,  
II, III, and  
IV of Guj.  
1 of 1970.

19. In the principal Act, for Schedules I, II, III, and IV, the following Schedules shall be substituted, namely:—

#### " SCHEDULE I.

(See section 5)

**Goods, the sale or purchase of which is free from all taxes.**

Sr. No.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
1.	Agate ( <i>Akik</i> ) stones and articles made therefrom.	
2.	(i) Agricultural implements (excluding <i>varat</i> and <i>vara-tadi</i> ) worked or operated exclusively by human or animal agency exclusively used in agricultural operations and the parts thereof which are ordinarily not also used otherwise than as such parts.	
	(ii) Opener (Huller) and thrasher for agriculture use.	
3.	Artificial Teeth.	
4.	Articles made of bamboo.	
5.	Betel leaves and pan, tambul, vida, or patti prepared from betel leaves.	

1

2

3

6. Bindi.
7. Black and coloured lead slips.
8. Books and periodicals including time tables for railway and passenger transport services, almanacs, panchangs, exercise books, drawing books and examination answer books (but excluding catalogues, all publications which mainly publicise goods and articles for commercial purposes, race cards, account books, diaries, calendars and books containing space exceeding eight pages for writing).
9. (1) Braille writing slates.  
(2) Braille typewriters.  
(3) Braille Watch  
(4) Braille educational equipments etc.  
(5) Group hearing aids.  
(6) Induction group aid.  
(7) Speech trainer  
(8) Wheel chair.  
(9) Audiometer.  
(10) Walkers  
(11) Calliper of all types.  
(12) Artificial limbs.  
(13) Crutches  
(14) All types of splints.  
(15) Hearing aids.  
(16) Language master  
(17) Voice chord.  
(18) Prosthetic aids for leprosy affected people.  
(19) Orthopaedic footwear.  
(20) Tricycles and auto-tricycles for handicapped persons.
10. (1) Bread in any form.  
(2) Khakhra, papad and papad pipes.  
(3) Sev made out of wheat flour or maida.  
(4) Potato katri(unfried).
11. Brooms and broom sticks.
12. Candles made of wax.
13. Calender datta.
14. Cattel-feed including fodder and concentrates but excluding cotton seeds, oil cakes and de-oiled cakes.

1	2	3
15.	Cattle, sheep and goats.	
15A.	Articles made of cement, that is to say Jali-Jalia, Gokhla and Paniyara,	
16.	Cereals and pulses in all forms and flour thereof except maize flour.	
17.	Charkha and other implements and spare-parts thereof, used in the production of handspun yarn as may be specified by the State Government by notification in the <i>Official Gazette</i> .	
18.	Charts, maps, geometrical instrumentes and globes for educational use.	
19.	Chikki and Revdi.	
20.	Quillies, chilly powder, tamarind and turmeric, whole or powdered.	
21.	Coconut in shell and separated kernal of coconut other than Copra.	
22.	Condoms and loops (intra-uterine Contraceptive devices), and other contraceptives as may be specified by Notification in the <i>Official Gazette</i> .	
23.	Cooked food (excluding Ice-cream and Kulfi) and non alcoholic drinks not containing Ice-cream served at one time at a price of not more than Twenty-five rupees per person for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweet-meats, confectionery, cakes, biscuits or pastries.	Except when served outside any eating house, restaurant, hotel, refreshment room or boarding establishment at functions and parties.
24.	Cotton fabrics covered under heading Nos. 52. 05. 52. 06. 52. 07, 52, 08, 52. 09. 52. 10. 52. 11. 52. 12. 58. 01. 58. 02. 58. 03. 58. 04. 58. 05. 58. 06. 59. 01. 59. 03. 59. 05. 59. 06. and 60. 01 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).	When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (LVIII of 1957), is not exempted on account of any exemption or draw back granted under that Act.
25.	Deshi <i>nalia</i>	
26.	Diamonds whether polished or not, synthetic, precious stones and other precious stones, synthetic diamond powder.	
27.	Eggs.	
28.	Electrical Energy.	
29.	Equipments for Drip Irrigation.	
30.	Equipments for Physical Exercise.	
31.	<i>Farsan</i> , that is to say eatables (other than sweet preparations) prepared wholly or mainly from gram or other pulses or gram flour or flour of other pulses and such preparations as the State Government may, by Notification in the <i>Official Gazette</i> , specify for the purpose of this entry.	
32.	Films certifies by the State Government to be predominantly educational in nature.	
33.	(a) Firewood and charcoal.	When sold for the purpose of being used as firewood or for the purpose of manufacturing agricultural implements, Carts, bullock-carts, and spare-parts thereof.
	(b) Wood of limda, Piplas Baval and Vadla sold in form other than fire wood.	—as above—
	(c) Coal gas.	When sold by a gas supply company to a local authority for consumption by such local authority for the purposes of street lighting.

1	2	3
34	Fish and all Sea food.	
35	(i) Flowers (excluding artificial flowers). (ii) Veni, gajra, garlands and such other articles prepared from fresh flowers (excluding those of artificial flowers).	
36.	Flower, fruit and vegetable seed, seeds of lucerne grass ( <i>Rajka</i> ) and of sann hemp, bulbs, tubers and plants other than orchids.	
37.	Footwear when sold at a price not exceeding one hundred rupees per pair.	
38	Fountain pens, stylograph pens, ball-points pens and propelling pencils and spare parts and accessories of such pens and pencils.	
39	Fresh fruits.	
40	Fresh vegetables and edible tubers.	
41	<b>Ghamelas and Tagaras.</b>	
42	Glass bangles, plastic bangles and ivory bangles (chudas and chudis) not ornamented in any manner. Explanation-colouring of ivory bagles (chudas and chudis) shall not be considered as ornamentation.	
43	Gur but not including Kakavi or Kakab or molasses.	
44	<b>Haar, Pavitra, Kalagi, Mugat Modh.</b> etc. made from artificial silk yarn and artificial silk yarn waste.	
45	Hand carts, bullock carts and camel carts, and spare parts of such carts.	
46.	Handicraft articles.	
47	Handloom fabrics of all varieties when sold at a price less than twenty rupees per metre.	
48	Handloom and parts thereof.	
49	Hand made biscuits but not including cakes and pastries, when sold at a price not exceeding Rs. forty per kilogram. Explanation : The expression "handmade biscuits" for the purpose of this entry includes biscuits in the manufacture of which electric power is used only for the purpose of carrying out the following processes, namely:- (i) Kneading the dough and (ii) Baking the biscuits.	
50	Heena powder ( <b>Mehandi</b> ).	
51	Human blood and human blood plasma.	
52	Hurricane and hurricane lamps of all kinds and spare parts and accessories thereof.	
53	Improved Chulhas with cost not exceeding Rs. 100 per unit.	
54	<b>Khakhra</b> pan.	
55	Kites ( <b>Patang</b> ).	
56	Kumkum.	
57	Kerosene stoves and spare parts and accessories thereof.	



1	2	3
58.	Linguaphone, language records that is to say gramophone records for teaching languages.	
59.	Mangalsutra sold at a price not exceeding one thousand rupees each.	
60.	Manures excluding chemical fertilisers, oil cakes and de-oiled cakes.	
61.	Meat.	Except when sold in sealed containers.
62.	(i) Milk, whole or separated or reconstituted, except milk powder. (ii) Butter-milk, curds and Lassi and chakka.	
63.	Motor spirit as defined in the Bombay Sales of Motor Spirit Taxation Act, 1958. (Bom. LXVI of 1958)	
64.	Musical instruments and harmonium reeds, other than electronic musical instruments.	
65.	Needles.	
66.	Padia and patrala.	
67.	Patola sarees, scarves or other articles woven on handlooms by artisans engaged in patola industry.	When sold by a producer.
68.	Pawrah and pick-axe.	
69.	Pedal Rickshaw.	
70.	Plantain leaves.	
71.	Plastic buttons.	
72.	Poultry.	
73.	Poultry feed.	
74.	(a) Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956. (61 of 1956) (b) Silk Khadi and ready made garments and other articles prepared from Khadi.	(1) When sold by a producer or a dealer certified for this purpose by the Commissioner in the manner prescribed. (2) When sold by another dealer who has purchased the goods from a producer or dealer certified under condition 1.
	<b>Explanation.</b> —For the purpose of this sub-entry, “Khadi” means any cloth woven on handloom in India from cotton, silk or woollen yarn hand spun in India or from the mixture of any or all such yarns, and “Silk Khadi” means cloth woven on handloom in India from silk-yarn hand spun in India.	
	(c) Cotton, silk or woollen yarn handspun and articles knitted by hand from such yarns or from a mixture of any two or all such yarns.	
75.	Rakhadi.	
76.	Rayon or artificial silk fabrics covered under heading Nos. 54.08, 54.09, 54.10, 54.11, 54.12, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, 59.01, 59.02, 59.03, 59.04, 59.05, 59.06, and 60.01 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1985).	When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (LVIII of 1957) is not exempted on account of any exemption or drawback granted under that Act.
77.	Ready-made garments and articles prepared from any textile or handloom fabrics including those which have been embroidered or otherwise decorated, sold at a price not exceeding hundred rupees per article or suit.	

1	2	3
78. Roofing tiles known as manglori Nalia.		
79. Safety matches (excluding matches used as fireworks).		
80. Salt other than salt used in manufacturing of taxable goods.		
81. Silk Kinkhab fabrics.		When sold by producer or a dealer.
Explanation.—“Kinkhab fabrics” means handloom cloth interwoven with silk yarn and jari thread in which the design or patterns are made either manually or with the use of jacquard or dobbies operated by human agency.		
82. (i) Slates and slate pencils, chalksticks, crayons, foot-rules, slide rules, lead pencils, mathematical instrument boxes, school colour boxes, black boards, dusters, rubber erasers, pencil sharpeners, dissection boxes and educational audio-picture cards.		
(ii) Parts of mathematical instruments.		
83. Spectacles, pair of lenses and spectacle frames when sold at a price not exceeding one hundred rupees each.		
84. Stamp-papers sold by vendors duly authorised under the provisions of the Bombay Stamp Act, 1958, (Bom. LX of 1958) or the Indian Stamp Act, 1859. (2 of 1899)		
85. Such sports goods as the State Government may, by notification in the <i>Official Gazette</i> specify.		
86. Sugar, covered under sub-heading Nos. 1701.20, 1701.31, 1701.39 and 1702.11 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)		When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (LVIII of 1957) is not exempted on account of any exemption or drawback granted under that Act.
87. Threads string or rope prepared from coit or natural fibre, known as Bhindi and Bhindiwan.		
88. Tobacco, (unmanufactured) and tobacco refuse covered under sub-heading No. 2401.00 Cigars and the Cheroots of Tobacco covered under heading No.24.02, Cigarettes and Cigarillos of tobacco covered under sub-heading Nos. 2403.11 and 2403.21 and other manufactured tobacco covered under sub-heading Nos. 2404.11, 2404.12, 2404.13, 2404.19, 2404.21, 2404.29, 2404.31, 2404.39, 2404.41, and 2404.60 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).		When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (LVIII of 1957) is not exempted on account of any exemption or drawback granted under the Act.
89. Toys.		
90. Tractor trailers.		
91. Umbrellas of all kinds and spare parts and accessories thereof.		
92. Vaccines, Toxoids or Sera.		
93. Water (other than Aerated, Mineral, medicinal or tonic water)		
94. Wet dates known as Khajur or Zahedi or any other name.		
95. (i) Wooden brushes meant for house-hold purposes.		
(ii) Articles made from wood that is to say <i>Dhoka, Wclan, Bajoth, Patle-palli</i> and <i>cradles</i> .		
96. Wooden handles of Pawarah and pick-axe.		
97. Wooden frames of Drum, Dholak, Tabla, Konga or Bonga.		
98. Woven fabrics of wool covered under heading Nos. 51.06, 51.07, 58.01, 58.02, 58.03 and 58.05 of the Schedule to the Central Excise and Tariff Act, 1985 (5 of 1986).		When levy and collection of additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (LVIII of 1957) is not exempted on account of any exemption or drawback granted under the Act.

## SCHEDULE-II, PART-A (See section 7)

Goods, the sale or purchase of which is subject to sales tax or purchase tax and the rates of tax.

Sr. No.	Description of the goods	Rate of sales tax	Rate of purchase tax
1	2	3	4
1.	Coal including coke in all its forms but excluding charcoal.	Four paise in the rupee	Four paise in the rupee
2.	Cotton yarn, but not including cotton yarn waste.	Four paise in the rupee	Four paise in the rupee
3.	Cotton fabrics to which entry 24 in Schedule-I does not apply	Four paise in the rupee	Four paise in the rupee
4.	Crude oil, that is to say, crude petroleum oil and crude oils obtained from bituminous minerals such as the shale, calcareous rock sand, whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes,—	Four paise in the rupee	Four paise in the rupee
	<ul style="list-style-type: none"> <li>(i) decantation,</li> <li>(ii) de-salting,</li> <li>(iii) dehydration,</li> <li>(iv) stabilisation in order to normalise the vapour pressure,</li> <li>(v) elimination of very light fraction with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure,</li> <li>(vi) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes,</li> <li>(vii) any other minor process (including addition of purpoint depressants or flow improvers) which does not change the essential character of the substance.</li> </ul>		
5.	Iron and steel, that is to say,—	Four paise in the rupee	Four paise in the rupee
	<ul style="list-style-type: none"> <li>(i) pig iron and cast iron including ingot, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap,</li> <li>(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes),</li> <li>(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars,</li> <li>(iv) steel bars (rounds, rods squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths),</li> <li>(v) steel structurals, (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections),</li> <li>(vi) sheets, hoops, strips, and skelp, both black and galvanised, hot and cold rolled, plain or corrugated in all qualities in straight lengths and in coil form as rolled and in rivetted conditions,</li> <li>(vii) plates both plain and chequered in all qualities,</li> <li>(viii) discs, rings, forgings and steel-castings,</li> <li>(ix) tools, alloy and special steel of any of the above categories,</li> <li>(x) steel melting scrap in all forms including steel skull, turnings and borings,</li> <li>(xi) steel tubes, both welded and seamless of all diameters and lengths, including tube fittings,</li> <li>(xii) tin-plates, both hot dipped and electrolytic and tin free plates,</li> </ul>		

1	2	3	4
	(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates crossing sleeper and pressed steel sleepers rail-heavy and light crane rails,		
	(xiv) wheels, tyres, axles and wheel seats,		
	(xv) wire rods and wire-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper,		
	(xvi) defectives, rejects, cuttings or end pieces of any of the above categories,		
6.	Jute that is to say the fibre extracted from plants belonging to the species <i>corchorus capsularis</i> and <i>corchorus olitorius</i> and the fibre known as mesta or bimli extracted from plants of the species <i>hibiscus cannabinus</i> and <i>hibiscus sadarifavar altissima</i> (and the fibre known as Sunn or hemp extracted from plants of the species <i>Crotalaria Juncea</i> ) whether baled or otherwise.	Four paise in the rupee	Four paise in the rupee
7.	Rayon or artificial Silk Fabrics to which entry 76 in Schedule I does not apply.	Four paise in the rupee	Four paise in the rupee
8.	Sugar to which entry 86 in Schedule I does not apply.	Four paise in the rupee	Four paise in the rupee
9.	Tobacco to which entry 88 in Schedule I does not apply.	Four paise in the rupee	Four paise in the rupee
10.	Woolen fabrics to which entry 98 in Schedule I does not apply.	Four paise in the rupee	Four paise in the rupee
11.	Agricultural machinery and implements (other than implements specified in entry-2, in Schedule I.) exclusively used in Agricultural operation and spare parts of such machinery and implements.	Seven paise in the rupee	Seven paise in the rupee
12.	Articles made of gold and of silver both not containing precious stones or pearls whether real, artificial or cultured of a value exceeding one tenth of the value of each such article.	One paise in the rupee	One paise in the rupee
13.	Artificial silk yarn including artificial silk yarn waste.	Two paise in the rupee	Two paise in the rupee
14.	Blended fibres, blended yarn, blended fibre waste and blended yarn waste of all varieties.	Two paise in the rupee	Two paise in the rupee
15.	Bullion and specie.	One half paise in the rupee	One half paise in the rupee
16.	Butter.	Ten paise in the rupee	Ten paise in the rupee
17.	Caustic Soda and silicate of soda.	Eight paise in the rupee	Eight paise in the rupee
18.	Chemical fertilisers.	4.80 paise in the rupee	4.80 paise in the rupee
19.	Chemicals other than those specified in any other entry in this or any other schedule.	Six paise in the rupee	Six paise in the rupee.
20.	Chlorine gas in all forms, oxygen gas, acetylen gas, and argon gas.	Seven paise in the rupee	Seven paise in the rupee
21.	Cotton waste.	Seven paise in the rupee	Seven paise in the rupee
22.	Cotton yarn waste.	Four paise in the rupee	Four paise in the rupee
23.	De-oiled cakes,	Five paise in the rupee	Five paise in the rupee
24.	Drilling rigs, spare parts & accessories used for oil exploration	Six paise in the rupee	Six paise in the rupee
25.	Dyes.	Five paise in the rupee	Five paise in the rupee
26.	Electric motor and spare parts and accessories thereof.	Ten paise in the rupee	Ten paise in the rupee
27.	Furnace oil.	Twelve paise in the rupee	Twelve paise in the rupee
28.	Ghee	Twelve paise in the rupee	Twelve paise in the rupee

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29. Groundnut husks (fotri).		Five paise in the rupee	Five paise in the rupee
30. Handloom fabrics of all varieties (excluding those fabrics to which entries 24, 76 and 98 of Schedule I apply) when sold at a price not less than twenty rupees.		Five paise in the rupee	Five paise in the rupee
31. Hosiery goods.—			
(i) when sold at a price not exceeding rupees Thirty per article or suit.		One paise in the rupee	One paise in the rupee
(ii) when sold at a price exceeding rupees Thirty per article or suit.		Five paise in the rupee	Five paise in the rupee
32. Kakavi or kakab or molasses.		Ten paise in the rupee	Ten paise in the rupee
33. (i) Kerosene for domestic use.		3.60 paise in the rupee	3.60 paise in the rupee
(ii) Kerosene for industrial use.		Eight paise in the rupee	Eight paise in the rupee
34. Light diesel oil.		Eight paise in the rupee	Eight paise in the rupee
35. Lignite.		Twenty One paise in the rupee	Twenty One paise in the rupee
36. Linear Alkyl Benzene (L.A.B.)		Six paise in the rupee	Six paise in the rupee
37. Low sulphur heavy stock (LSHS)		Fifteen paise in the rupee	Fifteen paise in the rupee
38. Lubricants		Fourteen paise in the rupee	Fourteen paise in the rupee
39. Machinery used in the manufacture of goods excluding machinery specified in any other entry in this or any other Schedule.		Seven paise in the rupee	Seven paise in the rupee
40. Naptha.		Fifteen paise in the rupee	Fifteen paise in the rupee
41. Natural and associated gas (other than inflammable gas supplied in closed containers as specified in entry 116 in this Schedule).		Nineteen paise in the rupee	Nineteen paise in the rupee
42. (i) Non-potable liquors, that is—			
(a) rectified spirit,		Nine paise in the rupee	Nine paise in the rupee
(b) denatured spirit,			
(c) absolute alcohol			
(d) any other liquor which the State Government may, by notification in <i>Official Gazette</i> , declare to be non-potable for the purposes of this entry.			
(ii) Methyl alcohol.		Five paise in the rupee	Five paise in the rupee
43. Oil engines		Seven paise in the rupee	Seven paise in the rupee
44. (A) Packing materials that is to say the following articles—		Six paise in the rupee	Six paise in the rupee
(i) brown paper, craft paper, butter paper and cellophone paper.			
(ii) cardboard boxes and cartons and dividers partitions, fittings or parts thereof.			
(iii) card board rolls used for winding of ribbons.			

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(iv) Cellulose tapes, (v) collapsible tubes with or without caps. (vi) cones made of paper or straw board. (vii) empty bottles and corks. (viii) empty tins and empty barrels. (ix) glass ampules (x) gelatine capsules, (xi) gum paper tape, (xii) gunny bags and hessian, (xiii) paper bags of all kinds. (xiv) paper labels, (xv) pasti, (xvi) polythene packing materials, (xvii) printed wrappers of paper, (xviii) reels for winding thread, wire and kasab, (xix) tetrapack containers, (xx) tin seals that is, a tin seal called <b>thigdi</b> used for soldering packing materials such as, tins, of oil, ghee and the like, (xxi) tissue paper, (xxii) wooden boxes (khokhas) and in boxes, (xxiii) wooden frames and wooden rolls. and such other packing materials as the State Government may, by a notification in the Official Gazette, specify for the purpose of this entry.	Two paise in the rupee Twelve paise in the rupee Twelve paise in the rupee	Two paise in the rupee. Twelve paise in the rupee Twelve paise in the rupee	
45. Petrochemicals			
46. Petroleum products excluding Light Diesel Oil, lubricants, kerosene, solvent oil, furnace oil, liquified petroleum gas, naphtha, low sulphur heavy stock (LSHS) and motor spirit declared tax free under entry 63 in Schedule I.			
47. Printing blocks meant for use by printing press.	Ten paise in the rupee	Ten paise in the rupee	
48. Pure silk fabrics (not being silk Khadi to which entry 74 in Schedule I applies, or fabrics woven on handloom and sold at a price less than rupees twenty per metre or pile carpets, braids, borders, laces and trimmings). Explanation "Pure" silk fabrics" means fabrics of which the contents (excluding the Jari thread contents) is not less than 60 per cent. of pure silk.	Two paise in the rupee	Two paise in the rupee.	
49. (1) Pure silk yarn.	Two paise in the rupee	Two paise in the rupee	
(2) Raw silk and silk yarn including waste thereof.	Five paise in the rupee	Five paise in the rupee	
50. Raw wool and wool tops.	Two paise in the rupee	Two paise in the rupee	
51. Ready made garments and articles (not being garments and articles to which entry 76 in Schedule I applies) prepared from any textile or handloom fabrics including those which have been embroidered or otherwise decorated, when sold at a price exceeding hundred rupees per article or suit.	Five paise in the rupee	Five paise in the rupee	
52. (i) Sarees of all kind embroidered or otherwise decorated.	Five paise in the rupee	Five paise in the rupee	
(ii) Fabrics of all kinds embroidered or otherwise decorated.	Five paise in the rupee	Five paise in the rupee	

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	<i>Explanation</i> —(i) A saree or fabric decorated in the process of its weaving shall not be deemed to be a decorated saree or fabric for the purpose of this entry.		
	(ii) Merely to tie the ends or to unite the ends by removing weft thread would not be considered decoration.		
53	Screen printing blocks meant for use in printing fabrics.	Five paise in the rupee	Five paise in the rupee
54	Soda ash.	Five paise in the rupee	Five paise in the rupee
55	Spare parts and accessories (excluding ball bearings) of machinery which covered by entry 39 of this Schedule.	Seven paise in the rupee	Seven paise in the rupee
56.	Staple fibre and staple fibre yarn, terylene fibre and terylene fibre yarn and all other synthetic fibres and synthetic yarns (other than those specified in any other entry in this or any other Schedule) including waste thereof.	Two paise in the rupee	Two paise in the rupee
57	Starches and maize flour and topica flour.	Five paise in the rupee.	Five paise in the rupee.
58	Steam	Five paise in the rupee	Five paise in the rupee
59	Thread, twine, string or ropes prepared from any of the following goods or waste thereof,— (i) Cotton yarn, (ii) artificial silk yarn, (iii) silk yarn, (iv) staple fibre yarn, terylene fibre yarn and all other synthetic fibre yarn,	Two paise in the rupee	Two paise in the rupee
60	Transformers switch gears and switch boards and spare parts and accessories thereof.	Five paise in the rupee	Five paise in the rupee
61	Vararat and varatadi.	Two paise in the rupee	Two paise in the rupee
62	Wire nails and blue tacks	Five paise in the rupee	Five paise in the rupee
63	Wollen yarn (other than knitting yarn) but including wollen yarn waste.	Two paise in the rupee	Two paise in the rupee
64	Aeroplanes and spare parts and accessories thereof.	Fourteen paise in the rupee	Fourteen paise in the rupee
65	Aerated water and all non alcoholic beverages other than soda water (including fruit juices, squashes, syrups and cordials) when sold in sealed or capsuled or corked bottles or jars.	Fourteen paise in the rupee	Fourteen paise in the rupee
66	Agarbatti, padi, dhoop, and hoop-batti.	Five paise in the rupee	Five paise in the rupee
67	Air conditioning plants.	Eighteen paise in the rupee	Eighteen paise in the rupee
68	Air coolers.	Sixteen paise in the rupee	Sixteen paise in the rupee
69	Air conditioners.	Seventeen paise in the rupee	Seventeen paise in the rupee
70	Arms including rifles, revolvers, pistols and ammunitions thereof and spare parts and accessories thereof.	Fourteen paise in the rupee	Fourteen paise in the rupee
71	Amohur.	Six paise in the rupee	Six paise in the rupee

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72.	Bamboo whether whole or split.	Seven paise in the rupee	Seven paise in the rupee
73.	Betel nuts	Six paise in the rupee	Six paise in the rupee
74.	Bicycles, tricycles, tandem cycles and cycles combination and tyres, tubes and accessories and parts thereof.	Seven paise in the rupee	Seven paise in the rupee
75.	Bionoculars, telescopes, opera glasses and spare parts and accessories thereof.	Forteen paise in the rupee	Fourteen paise in the rupee
76.	Braids, borders, laces and trimmings (excluding those to which entries 24, 76, and 98 of Schedule I apply)	Ten paise in the rupee	Ten paise in the rupee
77.	Bricks and roofing tiles (other than deshi nalia and mangalori nalia).	Six paise in the rupee	Six paise in the rupee
78.	Buckets drums and trunks of G P sheets or C R sheet.	Twelve paise in the rupee	Twelve paise in the rupee
79.	Cakes, pastries and biscuits.	Twelve paise in the rupee	Twelve paise in the rupee
80.	Cement.	Fifteen paise in the rupee	Fifteen paise in the rupee
81.	Articles made of cement, that is to say the articles in the making of which cement is used irrespective of the proportion in which it is used, other than those specified in entry 15A in Schedule I and in entry 101 in Part A in this Schedule.	Fourteen paise in the rupee	Fourteen paise in the rupee
82.	Chalk lumps.	Six paise in the rupee	Six paise in the rupee
83.	Cigarette cases and lighters	Fourteen paise in the rupee	Fourteen paise in the rupee
84.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses and films required for use therewith and spare parts and accessories thereof but excluding films certified by the State Government to be predominantly educational in nature.	Fourteen paise in the rupee	Fourteen paise in the rupee
85.	(i) Clocks, time pieces and watches and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee
	(ii) Winding wall clocks and winding time pieces and spare parts and accessories thereof.	Four paise in the rupee	Four paise in the rupee
86.	Coal gas (other than that declared tax free under entry 33 in Schedule I or specified in entry 116 in this Schedule).	Ten paise in the rupee	Ten paise in the rupee
87.	(i) Coffee, chicori or tea, in leaf or in powder form	Twelve paise in the rupee	Twelve paise in the rupee
	(ii) Instant coffee, instant chicori or instant tea in powder form other than that specified in sub entry (i).	Eighteen paise in the rupee	Eighteen paise in the rupee
88.	Cooked food (excluding ice-cream and kulfi) and non alcoholic drinks not containing ice-cream.	Twelve paise in the rupee	Twelve paise in the rupee
	(a) When served at one time at a price more than Twenty five rupee per person for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats, confectionary, cakes, biscuits or pastries:		
	(b) When served at functions and parties outside any eating house, restaurant, hotel, refreshment room or boarding establishment.		



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89.	Country liquors, that is all liquors other than foreign liquors manufactured in India and foreign liquors that is potable foreign liquors brought into or manufactured in India including spirit wines and fermented liquors.	Fifty four paise in the rupee	Fifty four paise in the rupee
90.	Culinary and flavouring essences	Fourteen paise in the rupee	Fourteen paise in the rupee
91.	Dentifrices of all kinds excluding tooth powder.	Eleven paise in the rupee	Eleven paise in the rupee
92.	Detergents including detergent washing cakes	Seven paise in the rupee	Seven paise in the rupee
93.	Dictaphone and other similar apparatus for recording sound and spare-parts and accessories there of.	Fourteen paise in the rupee	Fourteen paise in the rupee
94.	Drugs and medicines (other than those specified in entry 92 in Schedule I and entry 153 in this Schedule).	Seven paise in the rupee	Seven paise in the rupee
95.	Duplicating machines, duplicators, plain paper copiers, photo copiers and such other apparatus used for duplication or copying ribbons plates and stencils used in connection there with	Eighteen paise in the rupee	Eighteen paise in the rupee
96.	Electrical goods,— (i) Domestic electrical appliances such as grinder, mixer, grinder-cum-mixer, juicers, irons, hair dryers, washing machines, heaters, hot-plates, toasters, cooking ranges, ovens, vacume cleaners, geizers and component, parts and accessories of any of them.	Eighteen paise in the rupee	Eighteen paise in the rupee
	(ii) Electrical fans	Fourteen paise in the rupee	Fourteen paise in the rupee
	(iii) Fluorescent tubes including chokes, starters, fixtures and bulbs.	Fourteen paise in the rupee	Fourteen paise in the rupee
	(iv) Electrical goods and stabilizers ( other than those specified in this Schedule) not being machir ry used in the manufacture of goods and spare parts and accessories of such machinery.	Fifteen paise in the rupee	Fifteen paise in the rupee
97.	Electronic Goods.		
	(A) Electronic cameras, components, parts and accessories thereof.	Fifteen paise in the rupee	Fifteen paise in the rupee
	(B) Electronic home appliances such as electronic grinders, mixers, grinder-cum-mixers, food processors, blenders, juicers, irons, hair dryers, shavers, washing machines, cooking ranges, heaters, hot plates, ovens, vacume cleaners and components, parts and accessories of any of them.	Eighteen paise in the rupee	Eighteen paise in the rupee
	(C) Electronic watches, components parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee
	(D) All other electronic goods not falling under (A)(B)(C) above, including—	Four paise in the rupee	Four paise in the rupee
	(1) Wireless reception instruments such as AM radios/AM/FM radios, car radios and combinations of radios with tape players or record changer.		
	(2) Television reception instruments such as black and white television sets, colour television sets and television projection equipments, close circuit television and T.V. monitor.		
	(3) Aerials, antennas for wireless reception instruments and television reception instrument, TV/Video signal boosters amplifires.		

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(4) Sound recording instruments and sound reproducing instruments such as record players record changers, tape recorders and tape players of all types, tape recorder decks, microphones and combinations of these with or without radios.

(5) Electronic music systems and parts of such systems such as amplifiers, graphic equalizers, synthesizers, tuners, tape decks, record players, compact disc players, speakers and head phones.

(6) Electronic Public address systems and parts of such as microphones, amplifiers, megaphones, speakers and speaker systems of all types.

(7) Video cassette recorders, video cassette players, video cameras, video projectors and combination of any of these instruments.

(8) Electronic audio-visual equipment and electronic projectors.

(9) Electronic games and instruments for playing electronic games.

(10) Electronic clocks, time-pieces and including products incorporating any of these items.

(11) Computers, data entry machine, and word processors and components, parts and accessories thereof and tapes, spools and discs used therewith.

(12) Miscellaneous consumer electronics items such as—

(a) Gas Lighters.

(b) Door-bells and chimers.

(c) Fan regulators.

(d) Light regulators (Dimmers)

(e) Twilight switches.

(f) Automobile beeper, flasher and chimers.

(g) Siren and hailer.

(h) Cooking gas safety alarm.

(i) Remote control switches.

(j) Starters for tube lights.

(k) Electronic push button telephone instruments which work on Telephone Exchange.

l) Musical instruments.

(m) Spare parts, accessories and components of the above items.

98. Fishing Nets.	One paise in the rupee	One paise in the rupee
99. Fire works including matches known as baporja and other substances ordinarily used as fire works.	Twelve paise in the rupee	Twelve paise in the rupee
100. (i) Foodstuff and food provisions of all kinds (including dried fruits and dried vegetables, raw semi cooked, semi-processed or ready to serve foods, marmalades and honey)	Thirteen paise in the rupee	Thirteen paise in the rupee
(ii) Pickles, sauces, jams, jellies and preserved fruits.	Eight paise in the rupee..	Eight paise in the rupee
101. Floor and wall tiles.	Fourteen paise in the rupee	Fourteen paise in the rupee
102. Footwear (other than footwear specified in entry 37 in Schedule-I)	Thirteen paise in the rupee	Thirteen paise in the rupee

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103.	Fur and articles of personal or domestic use made there from.	Fourteen paise in the rupees	Fourteen paise in the rupee
104 (i)	Furniture of all kinds, upholstered furniture and skeletons of any of them except plastic / P.V.C. moulded furniture and skeletons thereof.	Seven paise in the rupee	Seven paise in the rupee
(ii)	P.V.C. moulded furniture and skeleton thereof.	Fourteen paise in the rupee	Fourteen paise in the rupee
105.	Ganja and baang.	Eighteen paise in the rupee	Eighteen paise in the rupee
106	(1) Glassware, glass-crockery, chinaware or articles made of porcelain and glazed earthenware (other than those specified in entry 147 of the Schedule.)	Twelve paise in the rupee	Twelve paise in the rupee
	(2) Laboratory glass wares such as glass tubes, jars, test tubes etc.	Five paise in the rupee	Five paise in the rupee
107.	Gold and silver filigree.	Fourteen paise in the rupee	Fourteen paise in the rupee
108	Goods of incorporeal or intangible character, that is to say (1) patents (2) Trade marks (3) Brand name, and (4) Import Licence.	Five paise in the rupee	Five paise in the rupee
109.	Ground chalk i.e. chalk in powder form.	Six paise in the rupee	Six paise in the rupee
110.	Hair combs, hair pins, razor and razor blade, shaving brush shaving soap and shaving stick.	Eight paise in the rupee	Eight paise in the rupee
111.	Hair oils.	Sixteen paise in the rupee.	Sixteen paise in the rupee
112.	Hydrogenated vegetable oils including vanaspati.]	Seven paise in the rupee	Seven paise in the rupee
113.	Ice.	Fourteen paise in the rupee.	Fourteen paise in the rupee
114.	Ice-cream, Kulfi and non-alcoholic drinks containing ice-cream.	Fourteen paise in the rupee	Fourteen paise in the rupee
115.	Imitation jewellery.	Five paise in the rupee.	Five paise in the rupee
116.	Inflammable gas (excluding liquified petroleum gas) and acetylene gas supplied in closed containers or tankers.	Seventeen paise in the rupee	Seventeen paise in the rupee
117	Ivory articles other than ivory bangles (chudas and chudis) not ornamented in any manner, sandalwood or black wood or inlaid therewith and ornamental metalware (not being articles specified in entry 12 in this Schedule.)	Nineteen paise in the rupee	Nineteen paise in the rupee.]
118	(1) Jari thread and embroidery materials of gold, silver and gilded metal including badla, kasab, champa, gota and full thappa. (2) Jari material i.e. badla, kasab, champa, gota and full thappa not containing gold or silver metal.	Seven paise in the rupee	Seven paise in the rupee
		Two paise in the rupee	Two paise in the rupee
119	Jewellery, (not being articles specified in entry 12 in this Schedule) studded or not studded with precious stone synthetic or artificial precious stones and pearls, real, artificial or cultured.	Twelve paise in the rupee	Twelve paise in the rupee

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120	Lifts whether operated by electricity or hydraulic power.	Twelve paise in the rupee	Twelve paise in the rupee
121	Lottery tickets.	Four paise in the rupee	Four paise in the rupee
122	L.P. Gas stoves and their combination with grillers or ovens and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee
123	Liquified petroleum gas.	Seventeen paise in the rupee	Seventeen paise in the rupee
124	(i) Marble, raw marble and its article, (ii) Marble chips.	Fourteen paise in the rupee	Fourteen paise in the rupee
125	Mechanical water coolers, refrigerator and deep freezers and components, parts and accessories thereof.	Fourteen paise in the rupee	Fourteen paise in the rupee
126	Milk powder, whole or skimmed.	Five paise in the rupee	Five paise in the rupee
127	Mosquito repellents.	Fourteen paise in the rupee	Fourteen paise in the rupee
128	(1) Motor vehicles including motor cars, motor taxi cabs, motorettes, motor omnibuses, motor vans, motor lorries.	Four paise in the rupee	Four paise in the rupee
	(2) Motor cycles, motor cycle combinations, motor scooters, mopeds.	Four paise in the rupee	Four paise in the rupee
	(3) Component parts of motor vehicles specified in sub-entry (1) and (2) and other articles (including batteries) adapted for use as part and accessories of such vehicles, not being such articles as are ordinarily also used otherwise than as such parts and accessories.	Fourteen paise in the rupee	Fourteen paise in the rupee
	(4) Chasis of motor vehicles.	Three paise in the rupee	Three paise in the rupee
	(5) Body which is built on chasis of motor vehicles.	Five p the ru	Five paise in the rupee
	(6) Tyres and tubes for vehicles specified in sub-entry (1) and (2) above.	Ten paise in the rupee	Ten paise in in the rupee
129.	News print	Seven paise in the rupee	Seven paise the rupee
130.	Opium	Eighteen paise in the rupee	Eighteen paise in the rupee
131.	(i) Paints and varnishes in any form whether ready for use or not,	Eighteen paise in the rupee	Eighteen paise in the rupee
	(ii) Acrylic and plastic emulsion paints.	Eighteen paise in the rupee	Eighteen paise in the rupee
	(iii) All type of lacquers.	Eighteen paise in the rupee	Eighteen paise in the rupee
132.	Pan Masala	Seventeen paise in the rupee	Seventeen paise in the rupee
133.	(i) Paper, including straw boards and card boards but exclu- ding paper specified in entry 44 in this Schedule)	Ten paise in the rupee	Ten paise in the rupee
	(ii) Printed paper	Twelve paise in the rupee	Twelve paise in the rupee
	(iii) Ammonia paper, graph paper, tracing paper,	Ten paise in the rupee	Ten paise in the rupee
	(iv) Stencil paper.	Twelve paise in the rupee	Twelve paise in the rupee.

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	(v) Art paper, sun-coat, art card, art board, ivory card, chromo coated paper, cheque paper, imitation art paper, bible paper and silver cote art paper.	Twelve paise in the rupee	Twelve paise in the rupee
	(vi) Copier paper, that is to say, paper used in paper copier machine.	Twelve paise in the rupee	Twelve paise in the rupee
134.	Pepper and other spices.	Six paise in the rupee	Six paise in the rupee
135	(i) Perfumes and their compounds depilatories and cosmetics.	Nineteen paise in the rupee	Nineteen paise in the rupee
	(ii) Natural and synthetic essential oils, and their compounds and aromatic chemicals and their compounds.	Seven paise in the rupee.	Seven paise in the rupee.
136.	Pesticides and Insecticides.†	Seven paise in the rupee	Seven paise in the rupee
137	Pile carpets (excluding Shetranji).	Eighteen paise in the rupee.	Eighteen paise in the rupee
138	(i) Photographic and other cameras and enlargers, lenses, film and plates required for use there with and spare parts and accessories thereof.	Eighteen paise in the rupee.	Eighteen paise in the rupee
	(ii) Rolls and papers used as photographic materials.	Five paise in the rupee	Five paise in the rupee
139	Articles made of plastics.	Ten paise in the rupee	Ten paise in the rupee
140	(i) Plywood.	Fourteen paise in the rupee.	Fourteen paise in the rupee.
	(ii) Decorative sheets such as formica, summica and others,	Fourteen paise in the rupee	Fourteen paise in the rupee
	(iii) Articles prepared from plywood and decorative sheets.	Eighteen paise in the rupee	Eighteen paise in the rupee
141.	Pressure lamps, incandescent lanterns and lamps of all kinds and spare parts and accessories of any of these articles.	Eleven paise in the rupee	Eleven paise in the rupee
142.	(i) Pressure cookers.	One paise in the rupee.	One paise in the rupee.
	(ii) Spare parts and accessories of pressure cookers.	Eleven paise in the rupee.	Eleven paise in the rupee.
143.	Processed chicory roots.	Five paise in the rupee	Five paise in the rupee
144.	P. V. C. Pipes of all types and their fittings made of P. V. C.	Three paise in the rupee.	Three paise in the rupee.
145.	P. V. C. stabilizers and plastisizers.	Five paise in the rupee	Five paise in the rupee
146.	Rain coats	Seven paise in the rupee	Seven paise in the rupee
147.	Sanitaryware of all kinds and fittings thereof excluding articles made of cement specified in entry 106 in this Schedule.	Fourteen paise in the rupee	Fourteen paise in the rupee
148.	Shaving creams, hair brush and tooth brush.	Eleven paise in the rupee	Eleven paise in the rupee
149.	Sheets, cushions, pillows, mattresses and such other articles made of foam rubber or plastic foam or other synthetic foam or of fibre foam or rubberised coir.	Eighteen paise in the rupee	Eighteen paise in the rupee

1	2	3	4
150	Sheets, rods, bars, slabs, blocks, ingots, circles and scrap of non-ferrous metals and alloys and rolled and extrusion products made therefrom.	Five paise in the rupee	Five paise in the rupee
151	Sewing machines not fitted with accessory motor and spare parts and accessories thereof.	Five paise in the rupee.	Five paise in the rupee.
152	(i) Spectacles, pair of lenses and frames sold at a price exceeding rupees one hundred per pieces. (ii) Goggles and glasses and rough blanks. (iii) Spare parts and accessories of spectacles and spectacle frames.	Eight paise in the rupee Seven paise in the rupee Seven paise in the rupee.	Eight paise in the rupee. Seven paise in the rupee Seven paise in the rupee
153	Spirituous preparations containing more than 12 percent by volume of alcohol.	Twelve paise in the rupee.	Twelve paise in the rupee.
154	Soda water when sold in sealed or capsuled or corked bottles or jars.	Ten paise in the rupee	Ten paise in the rupee.
155	Solar energy equipments	Four paise in the rupee	Four paise in the rupee
156	Solvent oil.	Fourteen paise in the rupee.	Fourteen paise in the rupee.
157	(i) Sound transmitting equipment including telephones, loud-speakers and electrically operated gramophone record changers and spare parts and accessories of such equipments (but excluding apparatus carried on the person and adapted for use as hearing aid). (ii) Gramophones of every description and component, parts thereof and gramophone records.	Eighteen paise in the rupee. Eighteen paise in the rupee	Eighteen paise in the rupee. Eighteen paise in the rupee.
158	Spare parts and accessories of air conditioning plant, air coolers and airconditioners.	Fourteen paise in the rupee	Fourteen paise in the rupee
159	Spare parts and accessories of oil engines to which entry 43 of this Schedule applies.	Seven paise in the rupee	Seven paise in the rupee
160	Spare parts and accessories of tractors.	Five paise in the rupee	Five paise in the rupee.
161	Spare parts and accessories of water pumps and water pumping set, including sets exclusively for agricultural purpose.	Five paise in the rupee	Five paise in the rupee
162	(i) Stationery articles other than those specified in this schedule, and coloured pencils. (ii) Drawing pin, drawing brushes, rubber rings.	Twelve paise in the rupee Ten paise in the rupee	Twelve paise in the rupee Ten paise in the rupee
163	(i) Stones, rough (unpolished) stones, cut, sized or polished stones. (ii) Rhyolite stones and trachyte stones (Rajula Building Stones.)	Fourteen paise in the rupee Five paise in the rupee	Fourteen paise in the rupee Five paise in the rupee
164	Stoves of all kinds (other than kerosene stove) and spare parts and accessories.	Eight paise in the rupee	Eight paise in the rupee.
165	(i) Suit cases, attache cases and despatch cases but excluding steel trunks and school bags made of steel or aluminium (ii) School bags made of aluminium.	Nineteen paise in the rupee Seven paise in the rupee	Nineteen paise in the rupee Seven paise in the rupee

1	2	3	4
166	Suva, dhana and dhana dal.	Six paise in the rupee	Six paise in the rupee
167	Sweets and sweetmeats (including shrikhand, basudi and dooth-pak.)	Eight paise in the rupee	Eight paise in the rupee
168	Table cutlery including knives, forks and spoons.	Nineteen paise in the rupee	Nineteen paise in the rupee
169	Tape recorders, cassette recorders, tape decks, tape players, cassette players (including combination of any of them) with or without wireless reception instruments and magnetic tapes and cassettes for use therewith and components, parts and accessories of any of them (excluding electronics goods to which entry—97 applies).	Eighteen paise in the rupee	Eighteen paise in the rupee
170	Tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines and spare-parts and accessories of such machines (excluding electronic goods to which entry-97 applies).	Eighteen paise in the rupee	Eighteen paise in the rupee
171	Teleprinters and components, parts and accessories thereof.	Eighteen paise in the rupee	Eighteen paise in the rupee
172	Timber (excluding firewood and specified in entry 33 of Schedule I.)	Fourteen paise in the rupee.	Fourteen paise in the rupee.
173	Timber which has undergone the process of cutting, sawing, shaping, sizing or hewing.	Fourteen paise in the rupee	Fourteen paise in the rupee
174	Timru leaves.	Seven paise in the rupee	Seven paise in the rupee
175	Toilet articles, that is to say, all articles used in cleansing or grooming parts of human body, including hair cream, hairtonic shampoo but excluding soaps.	Nineteen paise in the rupee	Nineteen paise in the rupee
176	Toilet soaps excluding shampoo.	Ten paise in the rupee	Ten paise in the rupee
177	Tooth power.	Eight paise in the rupee	Eight paise in the rupee
178	Tractors, power tillers, mini tractors or hand tractors.	Two paise in the rupee	Two paise in the rupee
179	Tread rubber.	Ten paise in the rupee	Ten paise in the rupee
180	Typewriting machines and spare parts and accessories thereof (excluding electronics goods to which entry 97 applies).	Fourteen paise in the rupee	Fourteen paise in the rupee
181	Tyres of trailer of tractor.	Eight paise in the rupee	Eight paise in the rupee
182	(i) Utensils made of stainless steel.	One paise in the rupee	One paise in the rupee
	(ii) Utensils made of copper, brass and handmade utensils of bell metals.	One paise in the rupee	One paise in the rupee
	(iii) Utensils of aluminium,	One paise in the rupee	One paise in the rupee
	(iv) Utensils made of other metals and articles made of stainless steel	Seven paise in the rupee	Seven paise in the rupee

1	2	3	4
183.	Vacuum flasks of all kinds including ther moscs.	Twelve paise in the rupee	Twelve paise in the rupee
184.	Variali (Aniseeds), and Khas khas (Red Poppy seeds)	Six paise in the rupee	Six paise in the rupee
185.	(i) Vegetable non-essential oils other than hydrogenated Vegetable oil.	Five paise in the rupee	Five paise in the rupee
	(ii) Edible oils,	Four paise in the rupee	Four paise in the rupee
	(iii) Washed cotton-seed oils.	Six paise in the rupee	Six paise in the rupee
186.	Vessels of every description to be used for playing on water.	Four paise in the rupee	Four paise in the rupee
187.	Vitaminised infant milkfood sold in sealed containers.	Five paise in the rupee	Five paise in the rupee
188.	Washing soaps excluding detergent washing cakes.	Five paise in the rupee	Five paise in the rupee
189.	Water proof canvas.	Five paise in the rupee	Five paise in the rupee
190.	Water pumps and water pumping sets including those used exclusively for agricultural purposes.	Five paise in the rupee	Five paise in the rupee
191.	Weighing machines of all kinds, appliances, instruments, scales, tubes and system used for weighing, except ordinary weighing scales locally known as Taraju or Tagadi.	Fourteen paise in the rupee	Fourteen paise in the rupee
192.	(i) Wireless reception instruments (excluding one or two band radio) and apparatus and radio, gramophones and electrical valves batteries transmitters, accumulators, amplifiers and loudspeakers required for use therewith and spare parts and accessories of such wireless instruments apparatus and radio gramophones.	Eighteen paise in the rupee	Eighteen paise in the rupee
	(ii) One or two band radio.	Fourteen paise in the rupee	Fourteen paise in the rupee
193.	'X' Ray apparatus and films, plates and other equipments required for use therewith and spare parts and accessories thereof.	Seven paise in the rupee	Seven paise in the rupee
194.	Zinc hydroxide.	Four paise in the rupee	Four paise in the rupee
195.	All goods other than those specified from time to time in sections 19-A, 19-B and 19-C and in Schedule-I and Part-B of Schedule-II, and in the preceding entires.	Fourteen paise in the rupee	Fourteen paise in the rupee



## SCHEDULE-II, PART-B (See section 8).

Goods, the sale or purchase of which is subject to general sales tax or purchase tax and the rates of tax.

Sr. No.	Description of Goods	Rate of General Sales Tax.	Rate of Purchase Tax
1	2	3	4
1.	Cotton, that is to say, all kinds of cotton (indigenous or imported), in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.	Four paise in the rupee	Four paise in the rupee
2.	Hides and skins, whether in a raw or dressed state	Four paise in the rupee	Four paise in the rupee
3.	Isabgul	Five paise in the rupee	Five paise in the rupee
4.	Jira, (Cumin seeds), methi (fenugru seeds), ajma (ajwa), kaligada seeds and asalia.	Five paise in the rupee	Five paise in the rupee

## SCHEDULE-III

(See section 3 A)

Goods, the transfer of the right to use, which is subject to sales tax.

Sr. No.	Description of goods
1.	2.
1.	Air-conditioning plant.
2.	Cinematographic and photographic equipment and appliance including studio equipment, camera, projectors, enlarging lenses.
3.	Cinematographic film.
4.	Computers.
5.	Electric fans.
6.	Electrical goods.
7.	Furniture.
8.	Plant and Machinery.
9.	Refrigerators.
10.	Samiyana.
11.	Sewing machines.
12.	Surgical equipments and machinery.
13.	Typewriters.
14.	Television, Vedio Cassette Recorders, Vedio Cassette Players.
15.	Utensils.
16.	X-Ray Machines."



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**EXTRAORDINARY**  
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FRIDAY, APRIL 3, 1992/CAITRA 14, 1914

Separate paging is given to this Part in order that it  
 may be filed as a separate compilation.

**P A R T I V**

**Acts of the 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 3rd April, 1992 is hereby published for general information.

R. H. GORI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 10 OF 1992.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 3rd April, 1992).

**AN ACT**

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Forty-third Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Third Amendment) Act, 1992.

(2) This section shall come into force at once and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Short title  
and com-  
mencement.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2,—

(1) after clause (4), the following clause shall be inserted, namely:—

"(4 A) "Casual dealer" means a person who whether as principal agent or in any other capacity, undertakes occasional transaction of a business nature involving buying, selling, supply or distribution of goods in any exhibition-cum-sale or auction in the State, whether for cash, deferred payment, commission, remuneration or other valuable consideration;"

(2) in clause (10), after sub-clause (j), the following shall be added, namely :—

"(k) a casual dealer.";

(3) clause (30 A) shall be deleted.

Amend  
ment of  
section 2 of  
Guj. 1 of  
1970.

Amend-  
ment of  
section 3 of  
Guj. 1 of  
1970.

3. In the principal Act, in section 3, in sub-section (4), before clause (i), the following clause shall be inserted, namely :—

“(ia) Limit of turnover of goods by casual dealer when turnover of taxable goods exceeds Rs. 1000/-; or”.

Amend-  
ment of  
section 13  
of Guj. 1  
of 1970.

4. In the principal Act, in section 13, for the words “twelve months” wherever they occur, the words “six months” shall be substituted.

Amend-  
ment of  
section 17  
of Guj. 1  
of 1970.

5. In the principal Act, in section 17,—

(1) in sub-section (1), the figures “18”, where they occur at two places, shall be deleted;

(2) in sub-section (2), the figures “18” shall be deleted.

Amend-  
ment of  
section 26  
of Guj. 1  
of 1970.

6. In the principal Act, in section 26, in sub-section (6), for the words “within thirty days thereof apply for registration:”, the brackets, letters and words “(a) in the case of succession, within six months; and (b) in the case of transfer, within thirty days, thereof apply for registration:” shall be substituted.

Amend-  
ment of  
section 27  
of Guj. 1  
of 1970.

7. In the principal Act, in section 27,—

(1) in sub-sections (2), (3) and (4), for the words “Additional Commissioners of Sales Tax”, the words “Special Commissioners of Sales Tax, Additional Commissioners of Sales Tax” shall be substituted;

(2) in sub-section (7), for the words “Additional Commissioners”, the words “Special Commissioners, Additional Commissioners” shall be substituted.

Deletion of  
section 28A  
of Guj. 1  
of 1970.

8. In the principal Act, section 28A shall be deleted.

Amend-  
ment of  
section 30  
of Guj. 1  
of 1970.

9. In the principal Act, in section 30, in sub-section (1), for the figures “5000”, the figures “25,000” shall be substituted.

Substi-  
tution of  
section 31  
of Guj. 1  
of 1970.

10. In the principal Act, for section 31, the following section shall be substituted, namely:—

“31. (1) Where, during the previous or current year,—

(a) the turnover of sales by a Registered dealer to other Registered dealers, or

(b) the turnover of sales of a Registered dealer, of goods which are exported by him from the State outside the territory of India, or

(c) the turnover of sales of a Registered dealer in the course of inter-State trade or commerce,

Licences.

exceeds one lakh rupees and such a Registered dealer has been continuously holding a Certificate of Registration for a period of not less than twelve months immediately preceding the date of application for licence, he may apply to the Commissioner for a Licence.

(2) If in respect of an application made by a dealer under sub-section (1), the dealer satisfies such further requirements, including the furnishing of adequate security, as may be prescribed, the Commissioner shall, subject to the provisions of section 34, grant to the dealer a Licence in such form and subject to such conditions as may be prescribed."

11. In the principal Act, after section 31, the following new section shall be inserted, namely :—

Insertion of new section 31A in Guj. 1 of 1970.

"31A. (1) Notwithstanding anything contained in this Act, the State Government may, by notification in the *Official Gazette*, declare any goods to be susceptible to evasion of tax.

Declaration of commodity as susceptible to evasion of tax.

(2) On such declaration under sub-section (1), the licensed dealer shall not be entitled to use the Licence for such goods."

12. In the principal Act, after section 39, the following section shall be inserted, namely:—

Insertion of new section 39A in Guj. 1 of 1970.

"39A. Where—

(a) a Registered dealer is a firm and on the death of any partner of such firm, the firm stands dissolved, and

Continuation of certificate of registration of dissolved firm in certain cases.

(b) the person who immediately before such dissolution was a partner of the firm carries on business of the dissolved firm, then—

(i) until the Certificate of Registration granted to the firm prior to its dissolution is amended under sub-clause (ii), the Certificate of Registration and the Licence, Recognition or Permit, if any, granted to the firm prior to its dissolution and any certificate given under section 12 or 13, shall, subject to section 35, continue to be valid for a period of six months.

(ii) on an application made by such person within a period of six months for amendment of the Certificate of Registration and on information being furnished in the manner required by section 38, the Certificate of Registration, and the Licence, Recognition or Permit, if any, granted to the firm prior to its dissolution shall be amended accordingly."

13. In the principal Act, in section 42, in sub-section (1),—

Amendment of section 42 of Guj. 1 of 1970.

(1) in the first proviso, for the words "stay, either generally or for a specified period, the assessment proceedings of a dealer or class of dealers", the words, brackets and letter "extend, either generally or specially, the period specified in clause (a)" shall be substituted;

(2) for the second proviso, the following shall be substituted, namely :—

Provided further that in computing the period of limitation for the purpose of this section, any period by which the period of limitation is extended under the first proviso or any period during which assessment proceedings are stayed by an order or injunction of any court or authority shall be excluded."

Amendment of section 45 of Guj. 1 of 1970.

14. In the principal Act, in section 45, in sub-section (2),—

(1) the words and figures, "while assessing the amount of tax due from the dealer under section 41," shall be deleted;

(2) in clause (b), for the figures "41", the figures and word, "41, 44 or 67" shall be substituted ;

(3) for the words and figures "assessed under section 41," the words and figures "assessed under section 41 or reassessed under section 44 or revised under section 67" shall be substituted.

Amendment of section 47 of Guj. 1 of 1970.

15. In the principal Act, in section 47, in sub-section (4A), in the proviso, in clause (ii), for the word "stayed", the word "extended" shall be substituted.

Amendment of section 47A of Guj. 1 of 1970.

16. In the principal Act, in section 47A, in sub-section (1), for the words "tax or penalty", the words "tax, penalty or interest" shall be substituted.

Amendment of section 48 of Guj. 1 of 1970.

17. In the principal Act, in section 48, for the words "tax and penalty" where they occur at two places, the words "tax, penalty or interest" shall be substituted.

Amendment of section 55 of Guj. 1 of 1970.

18. In the principal Act, in section 55,—

(1) for the words "the whole or any part of tax" where they occur at two places, the words "the whole or any part of tax, penalty or interest" shall be substituted;

(2) in the marginal note, for the word "taxes", the words "tax, penalty or interest" shall be substituted.

Amendment of section 55A of Guj. 1 of 1970.

19. In the principal Act, in section 55A, in sub-section (2), for the figures and word "13 and 51", the figures and word "13, 51 and 55" shall be substituted.

Insertion of new section 55AA in Guj. 1 of 1970.

20. In the principal Act, after section 55A, the following new section shall be interted, namely :—

Power not to recover tax not levied or short levied in certain circumstances.

"55AA. Notwithstanding anything contained in this Act, or in any judgement, decree or order of any Court or Tribunal, if the State Government is satisfied—

(a) that practice was, or is, generally prevalent regarding levy of tax on any class of sales or purchases at a lower rate than the rate at which the tax is leviable or not to levy any tax on any class of sales or purchases; and

(b) that such class of sales or purchases were, or are, liable—

(i) to tax, in cases where, according to the said practice, the tax was not, or is not, being levied, or

(ii) to higher rate of tax than what was, or is being, levied according to the said practice,

then, the State Government may, by notification in the *Official Gazette*, direct that the whole of the tax payable on such class of sales or purchases or as the case may be, the tax in excess of that payable on such class of sales or purchases, but for the said practice, shall not be required to be paid in respect of the class of sales or purchases on which the tax was not, or is not being, levied, or was, or is being short levied, in accordance with the said practice.”.

21. In the principal Act, in section 59A,—

Amend-  
ment of  
section  
59A of Guj.  
1 of 1970.

(1) for sub-sections (4) and (5), the following sub-sections shall be substituted, namely:—

“(4) The officer-in-charge of the check-post or barrier is of the opinion that—

(i) goods under transport are not covered by goods vehicle record, trip-sheet or log book; or

(ii) goods under transport are not in accordance with the documents prescribed under clause (a) of sub-section (3); or

(iii) a declaration relating to particulars of goods as made under clause (c) of sub-section (3) is false,

he may, after recording the reasons, seize such goods and give receipt thereof to the person from whose possession or control the goods are seized.

(5) (a) The officer-in-charge of the check-post or barrier may, after giving the owner, driver or person-in-charge of goods, a reasonable opportunity of being heard and after holding such further inquiry, as he deems fit, impose on him penalty, in addition to tax payable under this Act, not exceeding one and one-half times of the tax for possession of goods so seized.

(b) The officer-in-charge of the check-post or a barrier may release any of the goods or documents so seized under sub-section (4) on payment of tax and penalty or on furnishing such security in such form as may be prescribed.”;

(2) after sub-section (6), the following sub-section shall be added, namely:—

“(7) The officer-in-charge of the check-post or barrier may, during inspection and verification of goods under transport including the documents and records relating thereto, direct the carrier not to part with the goods including re-transporting or re-booking until verification of goods, records and documents is done or enquiry, if any, is completed.”;

(3) In Explanation, after clause (c), the following clauses shall be added, namely:—

“(d) “goods under transport” means goods which have been handed over to a carrier and complete delivery thereof has not been taken from such carrier;

(e) “carrier” means any person or agency who undertakes to carry or transport goods from one place to another.”.

22. In the principal Act, after section 59 A, the following section shall be inserted, namely:—

Insertion  
of new  
section 59AA in  
Guj. 1 of  
1970.

“59AA. (1) Where a vehicle, boat or animal carrying goods coming from any place outside the State is bound for any other place outside the State, the driver or any other person-in-charge of such vehicle, boat or animal shall obtain in the prescribed manner a transit pass for such vehicle, boat or animal from the officer-in-charge of the first check-post or barrier after his entry into the State and deliver the same to the officer-in-charge of the last check-post or barrier before his exit from the State.

(2) If the driver or person-in-charge of such vehicle, boat or animal fails to deliver such transit pass, or goods in vehicle, boat or animal are not found in accordance with the

Transit  
pass for  
transit of  
goods by  
road  
through  
the  
State.

transit pass, at the place of exit from the State, it shall be presumed that goods carried thereby are sold within the State and he shall be liable to pay tax and penalty not exceeding one and one-half times the amount of tax as may be determined, after giving a reasonable opportunity of being heard, on such sale in accordance with provisions of this Act.”.

23. In the principal Act, Chapter VI A shall be deleted.

Deletion  
of  
Chapter  
VI A of  
Guj. 1 of  
1970.

24. In the principal Act, in section 65, in sub-section (2), the words “at the option the appellant either to the Commissioner or” shall be deleted.

Amend-  
ment of  
section 65  
of Guj. 1  
of 1970.

25. In the principal Act, in section 66,—

(1) in clause (4),—

- (a) for the word “staying”, the word “extending” shall be substituted ;  
(b) the word “or” shall be inserted at the end;

(2) after clause (1), the following clause shall be added, namely:—

“(5) an order of remission of tax, penalty or interest under section 55.”.

Amend-  
ment of  
section 66  
of Guj. 1  
of 1970.

26. In the principal Act, in section 67, in sub-section (1), in clause (a), the words “within twelve months from the date of service of notice for revision” shall be added at the end.

Amend-  
ment of  
section 67  
of Guj. 1  
of 1970.

27. In the principal Act, after section 75, the following section shall be inserted, namely:—

Insertion  
of new  
section 75A  
in Guj. 1  
of 1970.

“75A. (1) Notwithstanding anything contained in sub-section (1) of section 76, if the Commissioner is of the opinion that it is necessary or expedient in the public interest to publish the names of dealers who have failed to pay the tax, penalty or interest, and any other particulars relating to any proceeding under this Act in respect of such dealer, he may subject to any rules which may be made in this behalf, cause to be published such names and particulars in such manner as he thinks fit.

(2) No publication under this section shall be made in relation to any conviction for any offence connected with any provision under this Act until the time for filing an appeal under section 65 or, as the case may be, revision under section 67 has expired or the appeal or revision, if filed has been disposed of.

*Explanation.*—In the case of a firm, Company or other association of persons, the names of partners of the firm, directors, secretaries and treasurers or managers of the company or the members of the association, as the case may be, may also be published, if in the opinion of the Commissioner circumstances of the case justify it.”.

28. In the principal Act, in section 84, the words “and of the Settlement Commission” shall be deleted.

Amend-  
ment of  
section 84  
of Guj. 1  
of 1970.





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**EXTRAORDINARY**  
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WEDNESDAY, MARCH 31, 1993/CAITRA 10, 1915

Separate paging is given to this Part in order that it may be filed as a  
 separate Compilation.

**P A R T I V**

**Acts of the 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 31st March, 1993 is hereby published for general information.

R. H. GORI,  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 11 OF 1993.**

(First, published, after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 31st March, 1993).

AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1993.

(2) It shall come into force on the 1st April, 1993.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 10A,—

(1) in sub-section (1),—

(a) for the words "taxable turnover of sales effected by him of all taxable goods", the words "taxable turnover of sales effected by him of all taxable goods and also the goods wholly or partially exempt from payment of tax under sub-section (2) of section 49" shall be substituted;

(b) in the Table,—

(i) in the item at serial No. 4, after the words "exceeds rupees four crores", the words "but does not exceed rupees eight crores" shall be added;

(ii) after the item at serial No. 4, the following shall be added, namely:—

"5. Where taxable turnover exceeds rupees eight crores	Rupees ten lakhs plus two per- cent. on the taxable turnover in excess of rupees eight crores."
---	---

(2) in sub-section (2), clauses (d) and (f) shall be deleted.

Short  
 title and  
 commen-  
 cement.

Amend-  
 ment  
 of  
 section  
 10 A  
 of Guj. 1  
 of 1970

Guj. 1  
 of 1970.



Amendment of section 13 of Guj. 1 of 1970.

3. In the principal Act, in section 13, in sub-section (1),—

(1) in clause (A), in sub-clause (i), the words "or by another Licensed dealer to whom he resells the goods" shall be deleted;

(2) in clause (C), in sub-clause (a), for the words "either by the principal himself or by another Licensed dealer to whom that principal will sell the goods", the words "by the principal himself" shall be substituted.

Amendment of section 54 of Guj. 1 of 1970.

4. In the principal Act, in section 54, in sub-section (1),—

(1) before clause (a), the following new clause shall be inserted, namely:—

"(aa) Where refund of any amount becomes due to the dealer by virtue of an order of assessment under section 41, he shall, subject to the provisions of this section, be entitled to receive, in addition to the said amount, simple interest at the rate of fourteen per cent. per annum on the said amount from the date immediately following the date of closure of the accounting year to which the said amount relates to the date of order of assessment :

Provided that where dealer has paid any amount after the closure of the accounting year and such amount is required to be refunded, no interest shall be payable for the period from the date of closure of such accounting year to the date of payment of such amount :

Provided further that no interest shall be payable on the amount of refund which does not exceed rupees one hundred:";

(2) for the words "twenty four per cent.", the words "fourteen per cent." shall be substituted.

Amendment of section 55A of Guj. 1 of 1970.

5. In the principal Act, in section 55A, in sub-section (1), for the words "at the rate of two per cent. of the total value of the works contract executed by him", the words "at the rate or rates as may be fixed by the State Government by notification in the *Official Gazette* having regard to the incidence of tax on the nature of the goods involved in the execution of total value of the works contract" shall be substituted.

Insertion of new section 55B in Guj 1 of 1970.

6. In the principal Act, after section 55A, the following new section shall be inserted, namely :—

Composition of tax on certain specified sales.

"55B. The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit any dealer engaged in the specified sale of hiring of *Shamiyana* to pay at his option in lieu of the amount of tax leviable from him under this Act in respect of any period, a lump-sum by way of composition at the rate as may be fixed by the State Government by notification in the *Official Gazette*."

Amendment of section 55 AA of Guj. 1 of 1970.

7. In the principal Act, section 55AA shall be renumbered as section 55C.

Amendment of section 59 A of Guj. 1 of 1970.

8. In the principal Act, in section 59A,—

(1) in sub-section (2), for the words and figures "Central Sales Tax Act, 1956", the words and figures "Central Sales Tax Act, 1956 or relevant Act in any other State" shall be substituted;



(2) in sub-section (3), in clause (c), the following shall be added at the end, namely:—

“and keep one copy of declaration with him”.

9. In the principal Act, in Schedule I,—

(1) in the entry at serial No. 9, after item (20), the following item shall be added, namely:—

“(21) intra-ocular lens used for cataract operation.”;

(2) in the entry at serial No. 15A, for the words “*Gokhla* and *Paniyara*”, the words “*Gokhla*, *Paniyara* and hand-made frames of doors and windows” shall be substituted;

(3) entry at serial No. 71 shall be deleted;

(4) after the entry at serial No. 82, the following new entry shall be added, namely:—

“82A. Solar energy equipments.”;

(5) entry at serial No. 96 shall be deleted.

10. In the principal Act, in Schedule II, in Part A,—

(1) after the entry at serial No. 13, the following new entries shall be added, namely:—

1	2	3	4
“13A.	Ball bearings	Four paise in the rupee	Four paise in the rupee
13B.	Bolts and nuts	Four paise in the rupee	Four paise in the rupee”;

(2) in the entry at serial No. 18, in columns 3 and 4, for the figures and word “4.80 paise”, the words “seven paise” shall be substituted;

(3) in the entry at serial No. 20, in columns 3 and 4, for the words “seven paise”, the words “ten paise” shall be substituted;

(4) after the entry at serial No. 22, the following new entry shall be added, namely:—

1	2	3	4
“22A.	Crucibles	Four paise in the rupee	Four paise in the rupee.”;

(5) in the entry at serial No. 40, in columns 3 and 4, for the words “fifteen paise”, the words “eighteen paise” shall be substituted;

(6) in the entry at serial No. 44, in the sub-entry (A), in item (xix), for the words “tetrapack containers”, the words “tetrapack materials” shall be substituted;

Amend-  
ment  
of  
Schedule  
I to  
Guj. 1 of  
1970.

Amend-  
ment  
of  
Schedule  
II  
Part A to  
Guj. 1 of  
1970.



(7) after the entry at serial No. 61, the following new entry shall be added, namely:—

1	2	3	4
"61A	Winding wires including super enamelled copper winding wire and plastic coated winding wire.	Four paise in the rupee	Four paise in the rupee";

(8) in the entry at serial No. 95, in column (2), the words "and stencils"; shall be deleted ;

(9) in the entry at serial No. 115, in columns 3 and 4, for the words "five paise", the words "three paise" shall be substituted;

(10) in the entry at serial No. 116, for the brackets and words "(excluding liquified petroleum gas) and acetylene gas", the brackets and words "(excluding liquified petroleum gas and acetylene gas)", shall be substituted ;

(11) in the entry at serial No. 132, in column 2, for the words "Pan-Masala", the words "Pan-Masala of all types with or without tobacco" shall be substituted;

(12) after the entry at serial No. 139, the following new entry shall be inserted, namely:—

1	2	3	4
"139A	Plastic buttons	Two paise in the rupee	Two paise in the rupee";

(13) entry at serial No. 155 shall be deleted;

(14) for the entry at serial No. 184, the following entries shall be substituted :—

1	2	3	4
"184	<i>Variali</i> (Ani seeds)	Two paise in the rupee	Two paise in the rupee
184A	<i>Jira</i> (Cumin seeds)	Two paise in the rupee	Two paise in the rupee
184B	<i>Khas Khas</i> (Red poppyseeds).	Six paise in the rupee	Six paise in the rupee";

(15) after the entry at serial No. 192, the following entry shall be inserted, namely :—

1	2	3	4
"192A	Wooden handles of <i>pavarah</i> and pick-axe.	Two paise in the rupee	Two paise in the rupee";

11. In the principal Act, in Schedule II, in Part B, in the entry at serial No. 4, the words and brackets "*Jira* (Cuminseeds)" shall be deleted.





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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 the 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 1st July, 1994 is hereby published for general information.

KUM. H. K. JHAVERI,

Secretary to the Government of Gujarat  
 Legislative and Parliamentary Affairs Department.

**GUJARAT ACT NO. 10 OF 1994.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 1st July, 1994).

## AN ACT

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Forty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1994.

Short  
title and  
commen-  
cement.

(2) This section and section 9 shall be deemed to have come into force on the 31st March, 1994 and the remaining sections of this Act shall be deemed to have come into force on the 1st April, 1994.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 3A, in sub-section (5), for the words "five paise", the words "ten paise" shall be substituted.

Amend-  
ment of  
section 3A  
of Guj.  
1 of 1970.

3. In the principal Act, in section 7, the words, brackets and figure "of sub-section (1)" occurring at two places shall be deleted.

Amend-  
ment of  
section 7 of  
Guj. 1 of  
1970

Amend-  
ment of  
section 10A  
of Guj. 1 of  
1970.

4. In the principal Act, in section 10A,—

(1) in sub-section (1),—

(a) the words, brackets, letter and figures “except the dealer referred to in sub-clause (f) of clause (10) of section 2” shall be deleted;

(b) the words, brackets and figures “and also goods wholly or partially exempt from payment of tax under sub-section (2) of section 49” shall be deleted.

(2) after sub-section (1) but before the table, the following new sub-section shall be inserted, namely:—

“(1A) Where the turnover of all specified sales by any dealer liable to pay tax under section 3A has first exceeded rupees fifty lakhs or the aggregate of the turnover of all specified sales and the turnover of all sales by any dealer liable to pay tax under both the sections 3 and 3A has first exceeded rupees fifty lakhs, in any year in which the Gujarat Sales Tax (Amendment) Act, 1994 comes into force, and every year thereafter, there shall be levied a turnover tax on taxable turnover of specified sales or the aggregate of taxable turnover of all specified sales and the taxable turnover of all sales effected by him of all taxable goods at the rates specified in the table below.”;

Guj. 10 of  
1994.

(3) in sub-section (1), for the words “the turnover of all sales”, the words “the turnover of all sales, the turnover of all specified sales or, as the case may be, the aggregate of turnover of all specified sales and the turnover of all sales” shall be substituted;

(4) the following explanation shall be added at the end, namely:—

“Explanation.—For the purposes of this section,—

(1) the expression “taxable turnover” means turnover of all taxable goods as derived after deductions made under sub-section (2); and

(2) the expression “taxable goods” means the goods which are taxable or which would have been taxable under this Act but for exemption granted under sub-section (2) of section 49.”.

Amend-  
ment of  
section  
12 of Guj.  
1 of 1970.

5. In the principal Act, in section 12,—

(1) in clause (1),—

(a) in sub-clause (b), the word “or” shall be added at the end;

(b) after sub-clause (b), the following sub-clause shall be inserted, namely:—

“(aa) that the goods are purchased by him for resale in the course of inter-State trade or commerce and that such goods will be resold within six months from the date of such purchase by himself.”;

(2) in clause (2),—

(a) in sub-clause (c), the word “or” shall be added at the end;

(b) after sub-clause (c), the following sub-clause shall be inserted, namely:—

“(aa) that the goods are purchased on behalf of his principal who is a licensed dealer for resale in the course of inter-State trade or commerce and that such goods will be resold by the principal himself in the course of inter-

State trade or commerce within six months from the date of such purchase by the commission agent.”.

6. In the principal Act, for section 13, the following section shall be substituted, namely:—

Substitution of section 13 of Guj. 1 of 1970.

“13. There shall not be deducted from the turnover of sales, sales of goods to a licensed dealer, recognised dealer or to a commission agent holding a permit purchasing on behalf of his principal, as provided in section 7 or 8 unless—

No deduction from turnover except on a certificate.

(A) the licensed dealer,—

(i) certifies in the prescribed form that the goods are purchased for resale in the course of export out of the territory of India within six months from the date of such purchase by himself; or

(ii) certifies in the prescribed form that the goods specified in Schedule II-Part B are intended,—

(a) for resale by him within the State of Gujarat otherwise than in the course of inter-State trade or commerce or export out of the territory of India within six months from the date of such purchase; or

(b) for resale by him in the course of export out of the territory of India within six months from the date of such purchase; or

(B) the recognised dealer certifies in the prescribed form that the goods other than prohibited goods sold to him are goods purchased by him for use by him as raw or processing materials or as consumable stores in the manufacture of taxable goods for sale by him ; or

(C) the commission agent certifies in the prescribed form that the goods are purchased on behalf of his principal who—

(i) is a licensed dealer—

(a) and the goods will be resold by the principal himself in the course of export out of the territory of India within six months from the date of such purchase by the commission agent; or

(b) who will resell the goods specified in Schedule II-Part B,—

(i) within the State of Gujarat otherwise than in the course of inter-State trade or commerce or export out of the territory of India within six months from the date of such purchase; or

(ii) in the course of export out of the territory of India within six months from the date of such purchase;

or

(ii) is a recognised dealer, and the goods purchased being goods other than prohibited goods will be used by the principal as raw or processing materials or as consumable stores in the manufacture of taxable goods for sale, and that the commission agent will despatch the goods to his principal or to the principal's order within three months from the date of such purchase by the commission agent.”.

7. In the principal Act, in section 19A,—

(1) sub-section (2) shall be deleted;

Amendment of section 19A of Guj, 1 of 1970.

(2) the following explanation shall be added at the end, namely:—

*“Explanation.—For the purposes of this section, the expression “oil cakes” shall mean oil cakes other than cotton seed oil cakes.”.*

Insertion of new section 30AA in Guj. 1 of 1970.

8. In the principal Act, after section 30A, the following new section shall be inserted, namely:—

Cancellation of certificate of registration in certain circumstances.

“30AA. Where a registered dealer without entering into a transaction of sale issues to another registered dealer a bill or cash memorandum with the intention to defraud the Government revenue or with the intention that the Government may be defrauded of its revenue the Commissioner may, after making such inquiry as he thinks fit and giving a reasonable opportunity of being heard, cancel the certificate of registration of the registered dealer issuing or accepting such bill or cash memorandum either prospectively or retrospectively from such date as the Commissioner may, having regard to the circumstances of the case, fix :

Provided that notwithstanding the cancellation of a certificate of registration under this section,—

(a) the liability of the dealer shall continue in respect of any tax, penalty or interest for any period prior to the date of the order of the Commissioner cancelling the certificate of registration;

(b) where a dealer, who has purchased goods from the dealer whose certificate of registration is cancelled under this section at any time during the period commencing on the date of cancellation and ending on the date of the order of Commissioner cancelling the certificate of registration, proves to the satisfaction of the Commissioner that the tax due in respect of goods sold to him has been paid, such purchase of goods shall be deemed to have been made from a registered dealer.”.

Substitution of section 42 of Guj. 1 of 1970.

9. In the principal Act, for section 42, the following section shall be substituted, namely:—

Time limit for assessment in certain cases.

“42. Where a fresh assessment is required to be made in pursuance of any order under section 65, 67 or 69 or in pursuance of an order of any court or authority, such fresh assessment shall be made at any time within three years from the date of such order :

Provided that in computing the period of limitation, any period during which assessment proceedings are stayed by an order or injunction of any court or authority shall be excluded.”.

10. In the principal Act, in section 44, for the third proviso, the following shall be substituted, namely :—

Amend-  
ment of  
section 44  
of Guj.  
1 of 1970.

“Provided that the provisions of the proviso to section 42 shall *mutatis mutandis* apply to computation of period of limitation specified in this section.”.

11. In the principal Act, in section 47,—

Amend-  
ment of  
section 47.  
of Guj.  
1 of 1970.

(1) in sub-section (4A), in the proviso, clause (ii) shall be deleted;

(2) after sub-section (4A), the following new sub-section shall be inserted, namely:—

“(4B) Where a dealer is liable to pay interest under sub-section (4A) and he makes payment of an amount which is less than the aggregate of the amount of tax, penalty and interest, the amount so paid shall be first applied towards the amount of interest, thereafter the balance, if any, towards the amount of penalty and thereafter the balance, if any, towards the amount of tax.”.

12. In the principal Act, in section 50, for the proviso, the following shall be substituted, namely:—

Amend-  
ment of  
section 54  
of Guj.  
1 of 1970.

“Provided that the provisions of the proviso to section 42 shall *mutatis mutandis* apply to computation of period of limitation specified in this section.”.

13. In the principal Act, in section 54, in sub-section (1), in clause (aa),—

Amend-  
ment of  
section 54  
of Guj.  
1 of 1970.

(1) after the words and figures “assessment under section 41”, the words “for the specified year” shall be and shall be deemed always to have been inserted with effect from 1st April, 1993;

(2) the following explanation shall be and shall be deemed always to have been added at the end with effect from the 1st April, 1993, namely:—

“Explanation.—For the purposes of this clause, the expression “specified year” means—

- (i) the financial year commencing from the 1st April 1993;
- (ii) the calendar year commencing from the 1st January 1993;
- (iii) Samvat year 2049 commencing from the *kartak sud akam*;
- (iv) co-operative year commencing from 1st October, 1993; or
- (v) any such year thereafter.”.

14. In the principal Act, in section 66, clause (4) shall be deleted.

Amend-  
ment of  
section 66  
of Guj.  
1 of 1970.

15. In the principal Act, in section 75, in sub-section (1), for the words “two thousand rupees”, the words “twenty thousand rupees” shall be substituted.

Amend-  
ment of  
section 75  
of Guj.  
1 of 1970.



Amend-  
ment of  
Schedule  
I of Guj.  
I of 1970.

16. In the principal Act, in Schedule I,—

(i) for the entry at serial No. 14, the following entry shall be substituted, namely:—

1	2	3
"14.	Cattle-feed including fodder, concentrates and cotton seed oil cakes (but excluding cotton seeds), other oil cakes and de-oiled cakes.	"

(ii) in the entry at serial No. 15A, in column 2, after the words "doors and windows", the words "handmade *papda* and *pidhia*" shall be added.

Amend-  
ment of  
Schedule  
II, Part  
A to Guj.  
I of 1970.

17. In the principal Act, in Schedule II, in Part A,—

(i) after the entry at serial No. 16, the following new entry shall be added, namely:—

1	2	3	4
"16A.	Cast iron castings	four paise in the rupee	four paise in the rupee.

(ii) for the entry at serial No. 33, the following entry shall be substituted, namely:—

1	2	3	4
"33.	Kerosene excluding kerosene for domestic use sold for public distribution system	eight paise in the rupee	eight paise in the rupee.

(iii) in the entry at serial No. 35, in columns 3 and 4, for the words "twenty one paise", the words "twenty-five paise" shall be substituted;

(iv) in the entry at serial No. 74, in columns 3 and 4, for the words "seven paise", the words "four paise" shall be substituted.

18. (1) The Gujarat Sales Tax (Amendment) Ordinance, 1994 is hereby repealed.

Repeal and  
savings.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Guj.  
Ord. 3  
of 1994.



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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 the 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 29th July, 1995 is hereby published for general information.

KUM H. K. JHAVERI,

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

**GUJARAT ACT NO. 8 OF 1995.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 29th July, 1995).

*AN ACT*

*further to amend the Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Forty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1995.

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.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 12, for the words "six months", wherever they occur, the words "twelve months" shall be substituted.

Amendment of section 12 of Guj. 1 of 1970.

Amendment of section 13 of Guj. 1 of 1970.

3. In the principal Act, in section 13, for the words "six months", wherever they occur, the words "twelve months" shall be substituted.

Amendment of section 16 of Guj. 1 of 1970.

4. In the principal Act, in section 16, for sub-section (5), the following sub-section shall be substituted, namely:—

"(5) Where a dealer is liable to pay tax under this section, the sales tax levied or leviable under clause (aa) of sub-section (1) or clause (aa) of sub-section (2) of section 12, or the purchase tax levied or leviable under section 15A shall be set-off against the purchase tax payable under this section."

Amendment of section 41 of Guj. 1 of 1970.

5. In the principal Act, in section 41, in sub-section (3), in the second proviso, in clause (a), for the words "five lakhs", the words "ten lakhs" and for the words "five thousand", the words "ten thousand" shall be and shall be deemed always to have been substituted with effect from 1st April, 1995.

Insertion of new section 41AA in Guj. 1 of 1970.

6. In the principal Act, after section 41, the following new section shall be inserted, namely:—

"41AA. (1) Notwithstanding anything contained in sub-sections (2) and (3) of section 41,—

Special provision for deemed assessment for the period prior to 1st April, 1994.

where any dealer has furnished the declarations or returns in respect of any specified period by such dates as prescribed therefor and paid the amount of tax due according to such declaration or return within the time prescribed by or under the Act—

- (a) in the case of a dealer, to whom a notice is issued under sub-section (3) of section 41 and whose turnover of purchases or turnover of specified sales or turnover of sales during the specified period to which the declaration or return relates does not exceed five lakhs rupees and the tax payable for the specified period does not exceed five thousand rupees, the amount of tax due from the dealer in respect of such declaration or return shall be deemed to have been assessed, if the dealer at his option makes payment of two hundred fifty rupees for each specified period in the Government treasury on or before 31st March, 1996;
- (b) in the case of a dealer whose turnover of purchases or turnover of specified sales or turnover of sales during the specified period to which the declaration or return relates does not exceed fifteen lakhs rupees and the tax payable for the specified period does not exceed twenty-five thousand rupees, the amount of tax due from such dealer in respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of rupees five hundred for each specified period in the Government treasury on or before 31st March, 1996;
- (c) in the case of a dealer whose turnover of purchases or turnover of specified sales or turnover of sales during the specified period to which the declaration or return relates exceeds fifteen lakhs rupees but does not exceed twenty-five lakhs rupees and the tax payable for the specified period does not exceed twenty-five thousand rupees, the amount of tax due from such dealer in

respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of one thousand rupees for each specified period in the Government treasury on or before 31st March, 1996.

(2) The payment made by a dealer under clause (a), (b), or (c), of sub-section (1) shall be construed,—

(a) as if the dealer had furnished revised declaration or revised return under sub-section (3) of section 40, and

(b) as payment made under sub-section (3) of section 47 towards the liability of the dealer to pay tax under such revised declaration or revised return.

(3) Nothing in this section shall apply to a dealer whose books of accounts, registers, or documents have been seized under sub-section (4) of section 59.

*Explanation.*—For the purposes of this section, the words "specified period" means—

(a) in relation to a dealer who maintains regular books of accounts, any year or part of the year prior to 1st April, 1994, by reference to which the accounts are maintained by him; and

(b) in relation to any other dealer, any financial year or part of the financial year prior to the said date."

7. In the principal Act, in section 47, in sub-section (4A), in the proviso, after clause (v), the following shall be inserted, namely:—

Amendment of section 47 of Guj. 1 of 1970.

"(vi) in the case where in assessing the amount of tax from any dealer under this Act in respect of any period, the time taken for making an order of assessment exceeds thirty-six months from the date of expiry of the time prescribed for payment of tax under sub-section (1), (2), or (3) of section 47, in respect of the period exceeding thirty-six months."

8. In the principal Act, in section 55B, after the word "Shamiyana", the words "electrical fans, electrical goods, furnitures or utensils" shall be inserted.

Amendment of section 55B of Guj. 1 of 1970.

9. In the principal Act, in Schedule I,—

Amendment of Schedule I to Guj. 1 of 1970.

(1) in the entry at serial No. 14, in column 2, for the brackets and words "(but excluding cotton seeds), other oil cakes and de-oiled cakes", the brackets and words "(but excluding cotton seeds, other oil cakes and de-oiled cakes) shall be substituted;

(2) in the entry at serial No. 37, in column 2, for the words "one hundred rupees", the words "one hundred and fifty rupees" shall be substituted;

(3) in the entry at serial No. 41, in column 2, for the words "Ghamelas and Tagaras", the words "Ghamelas and Tagaras made of G.P. sheets and C. R. sheets" shall be substituted;

(4) in the entry at serial No. 49, in column 2, for the letters and word "Rs. forty", the words "rupees fifty" shall be substituted;

(5) the entry at serial No. 83 shall be deleted;

(6) in the entry at serial No. 89, in column 2, for the word "Toys", the words "Toys other than electronic toys" shall be substituted.

Amendment of  
Schedule II to  
Guj. 1 of 1970.

10. In the principal Act, in Schedule II,—

(A) in Part-A,—

(1) for the entry at serial No. 31, the following shall be substituted, namely:—

1.	2.	3.	4.
"31.	Hosiery goods	two paise in the rupee	two paise in the rupee";

(2) after the entry at serial No. 31, the following new entry shall be inserted, namely:—

1.	2.	3.	4.
"31A.	<i>Isabgul</i>	three paise in the rupee	three paise in the rupee";

(3) for the entry at serial No. 66, the following shall be substituted, namely:—

1.	2.	3.	4.
"66.	<i>Agarbatti, padi, dhoop, dhoop- batti and loban.</i>	two paise in the rupee	two paise in the rupee";

(4) in the entry at serial No. 78, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(5) in the entry at serial No. 97, in sub-entry (D), in item (9), in column 2, after the words "electronic games" occurring at two places, the words "electronic toys" shall be inserted;

(6) in the entry at serial No. 121, in columns 3 and 4, for the words "four paise in the rupee", the words "twenty paise in the rupee" shall be substituted;

(7) for the entry at serial No. 127, the following shall be substituted, namely:—

1.	2.	3.	4.
"127	Mosquito repellents in any form including its equipments and devices.	four paise in the rupee	four paise in the rupee";

(8) in the entry at serial No. 128, in sub-entry (6), in column 2, for the words "tyres and tubes", the words "tyres, tubes and flaps" shall be substituted;

(9) in the entry at serial No. 134, in columns 3 and 4, for the words "six paise in the rupee" the words "four paise in the rupee" shall be substituted;

(10) in the entry at serial No. 151, in columns 3 and 4, for the words "five paise in the rupee", the words "four paise in the rupee" shall be substituted;

(11) for the entry at serial No. 152, the following shall be substituted, namely:-

1.	2.	3.	4.
"152	(1) Spectacles, Ophthalmic lenses, Contact lenses, frames, spare parts and accessories thereof, and rough blanks.	four paise in the rupee	four paise in the rupee
	(2) Goggles and Sun-glasses	twelve paise in the rupee	twelve paise in the rupee";

(12) in the entry at serial No. 165, in sub-entry (ii), in columns 3 and 4, for the words "seven paise in the rupee", the words "four paise in the rupee" shall be substituted;

(13) in the entry at serial No. 180, in columns 3 and 4, for the words "fourteen paise in the rupee", the words "four paise in the rupee", shall be substituted;

(14) in the entry at serial No. 182, in sub-entry (i), in columns 3 and 4, for the words "one paise in the rupee", the words "two paise in the rupee" shall be substituted;

(15) in the entry at serial No. 183, in columns 3 and 4, for the words "twelve paise in the rupee", the words "four paise in the rupee" shall be substituted;

(16) after the entry at serial No. 184B, the following new entry shall be inserted, namely:-

1.	2.	3.	4.
"184C.	(i) <i>Variali</i> (अरि seeds), (ii) <i>Jira</i> (cumin seeds), (iii) <i>Methi</i> (fenugru seeds), (iv) <i>Ajma</i> (ajwa), (v) <i>Kalingada</i> seeds, (vi) <i>Asalia</i> .	three paise in the rupee	three paise in the rupee.";

(17) in the entry at serial No. 192, in sub-entry (ii), in columns 3 and 4, for the words "fourteen paise in the rupee" the words "four paise in the rupee" shall be substituted;

(18) in the entry at serial No. 193, in columns 3 and 4, for the words "seven paise in the rupee", the words "four paise in the rupee" shall be substituted;

(B) in Part-B, entries at serial Nos. 3, 4, 5 and 6 shall be deleted.





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**EXTRAORDINARY**  
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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 the 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 29th March, 1996 is hereby published for general information.

Smt. K. R. TRIVEDI,

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

**GUJARAT ACT NO. 9 OF 1996.**

( First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March, 1996 ).

**AN ACT**

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Forty-seventh Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1996.

Short title and commencement.

(2) It shall come into force on the 1st April, 1996.

Guj. 1 of 1970.

2. In the Gujarat Sales Tax Act, 1969, in Schedule II, in Part A,—

Amendment of Schedule II, Part-A of Guj. 1 of 1970.

(1) in the entry at serial No. 31 A, in columns 3 and 4, for the words "Three paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(2) in the entry at serial No. 42, in sub-entry (1), in columns 3 and 4, for the words "Nine paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(3) in the entry at serial No. 68, in columns 3 and 4, for the words "Sixteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;



(4) in the entry at serial No. 91, in columns 3 and 4, for the words "Eleven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(5) in the entry at serial No. 100, in sub-entry (I), in columns 3 and 4 for the words, "Thirteen paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(6) in the entry at serial No. 102, in columns 3 and 4, for the words, "Thirteen paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(7) in the entry at serial No. 111, in columns 3 and 4, for the words "Sixteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(8) in the entry at serial No. 115, in columns 3 and 4, for the words "Three paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(9) in the entry at serial No. 121, in columns 3 and 4, for the words "Twenty paise in the rupee", the words "Fifty-four paise in the rupee" shall be substituted;

(10) in the entry at serial No. 128, in sub-entry (4), in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(11) in the entry at serial No. 141, in columns 3 and 4, for the words "Eleven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(12) in the entry at serial No. 142, in sub-entry (ii), in columns 3 and 4, for the words "Eleven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(13) in the entry at serial No. 144, in columns 3 and 4, for the words "Three paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(14) in the entry at serial No. 148, in columns 3 and 4, for the words "Eleven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(15) in the entry at serial No. 182, in columns 3 and 4, for the words "Three paise in the rupee", the words "Two paise in the rupee" shall be substituted.





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 may be filed as a separate compilation.

**PART—IV**

**Acts of the 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 14th March, 1997 is hereby published for general information.

KUM. H. K. JHAVERI,

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

**GUJARAT ACT NO 8 OF 1997.**

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 15th March, 1997).

*AN ACT*

*to validate the levy and collection of tax on milk powder under the  
 Gujarat Sales Tax Act, 1969.*

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Validation) Act, 1997.
- (2) It shall be deemed to have come into force on the 11th January, 1997.
2. In this Act, unless the context otherwise requires—

(a) "the Act" means the Gujarat Sales Tax Act, 1969;

(b) the expressions "dealer" and "tax" shall have the meanings as respectively assigned to them in clauses (10) and (32) of section 2 of the Act.

Short title  
and  
commen-  
cement.

Defini-  
tions.

Guj. 1 of  
1970.



3. (1) Notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary—

Validation of levy and collection of tax on milk powder under the Act

(a) in sub-entry (i) of entry 10 of Schedule I to the Gujarat Sales Tax Act, 1969 as in force before the date of the commencement of the Gujarat Sales Tax (Second Amendment) Act, 1992 (hereinafter referred to as "the said date"), the words "except milk powder" shall be and shall be deemed always to have been added at the end and formed part of the said sub-entry (i) before the said date; Guj. 1 of 1970.  
Guj. 9 of 1992.

(b) a tax on milk powder levied, assessed, re-assessed or collected or purported to have been levied, assessed, re-assessed or collected under the Act before the said date shall be and shall be deemed always to have been validly levied, assessed, re-assessed or collected in accordance with law, as if the said sub-entry (i) of entry 10 as so construed had been in force at all material times when the said tax was levied, assessed, re-assessed or collected, and accordingly—

(i) no suit, appeal, application or other proceeding shall be maintained or continued in any court or before any tribunal or authority whatsoever for the refund of the said tax,

(ii) no court, tribunal or other authority shall enforce any decree or order directing refund of the said tax,

(iii) recoveries shall be made in accordance with the provisions of the Act, of all amounts collected by dealers by way of such tax under the Act, as if, the said sub-entry (i) of entry 10 as so construed had been in force at all material times.

(2) For the removal of doubt, it is hereby declared that—

(a) nothing in sub-section (1) shall be construed as preventing any person—

(i) from questioning, in accordance with the provisions of the Act, the levy, assessment, re-assessment or collection of the aforesaid tax as so validated under sub-section (1), or

(ii) from claiming, in accordance with the provisions of the Act, refund of the aforesaid tax as so validated under sub-section (1) and paid by him in excess of the amount due from him,

(b) no act or omission on the part of any person before the said date, shall be punishable as an offence which would not have been so punishable if this Act had not come into force.

4. (1) The Gujarat Sales Tax (Validation) Ordinance, 1997 is hereby repealed.

Guj. Ord. 1 of 1997.

(2) Notwithstanding such repeal, anything done or any action taken under the Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Act, as amended by this Act.

Repeal and savings.





# The Gujarat Government Gazette

## EXTRAORDINARY

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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 the 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 22nd March, 1997 is hereby published for general information.

KUM. H. K. JHAVERI,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 15 OF 1997.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 26th March, 1997.)

#### AN ACT

further to amend the Gujarat Sales Tax Act, 1969

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :--

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1997.

Short title and commencement.

(2) It shall come into force on the 1st April, 1997.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2,—

Amendment of section 2 of Guj. 1 of 1970.

(1) for clause (21), the following clause shall be substituted, namely :--

"(21) "prohibited goods" means the goods described in entries 1, 2, 4, 5, 12, 13A, 13B, 15, 16A, 17, 19, 20, 21, 22, 22A, 23, 25, 27, 32, 33, 34, 35, 36, 37, 38, 40, 42, 44, 45, 46, 54, 55, 57, 59, 60, 61A and 62 in Schedule II, Part A, or in entries 1, 2 and 7 in Schedule II, Part B and such other goods



as the State Government may, from time to time, by notification in the *Official Gazette*, specify.":

(2) in clause (32), the words "turnover tax" shall be deleted.

Deletion of section 10A of Guj. 1 of 1970.

3. In the principal Act, section 10A shall be deleted.

Amendment of section 11 of Guj. 1 of 1970.

4. In the principal Act, in section 11,—

(i) for the figures, word and letter "7, 8 or 10A", the figures and word "7 or 8" shall be substituted;

(ii) in the marginal note, for the figures, word and letter "7, 8 or 10A", the figures and word "7 or 8" shall be substituted.

Amendment of section 15A of Guj. 1 of 1970.

5. In the principal Act, in section 15A, for the figures and words "2.4 paise in the rupee", the words "two paise in the rupee" shall be substituted.

Amendment of section 15B of Guj. 1 of 1970.

6. In the principal Act, in section 15B, for the figures and words "4.8 paise in the rupee", the words "six paise in the rupee" shall be substituted.

Amendment of section 46 of Guj. 1 of 1970.

7. In the principal Act, in section 46, in sub-section (1), for the words, figures and letter "section 10A or section 56 or both" occurring at two places, the word and figures "section 56" shall be substituted.

Insertion of new section 55BB in Guj. 1 of 1970.

8. In the principal Act, after section 55B, the following new section shall be inserted, namely:—

Composition of tax on lottery tickets.

"55BB. The Commissioner may, subject to such conditions as may be prescribed, permit any dealer engaged in sale of lottery tickets to pay at his option in lieu of the amount of tax leviable from him on the sale of lottery tickets under section 7 in respect of a month, a lump sum by way of composition at the rate of two lakhs fifty thousand rupees per lottery scheme in a month or part thereof."

Insertion of new Chapter in Guj. 1 of 1970.

9. In the principal Act, after Chapter V, the following new Chapter shall be inserted, namely:—

#### "CHAPTER V A

#### DEDUCTION AT SOURCE

57A. For the purposes of this Chapter, unless the context otherwise requires,—

Definitions.

(a) "contractor" or "sub-contractor" means the dealer referred to in sub-clause (f) of clause (10) of section 2;

(b) "specified sale" means the sale referred to in sub-clause (c) of clause (28) of section 2;

(c) "specified sale price" means the sale price referred to in sub-clause (b) of clause (29) of section 2; and



(d) "specified works contract" means a works contract, the specified sale price of which exceeds ten lakh rupees.

57B-(1) Notwithstanding that the assessment in respect of the specified sales is to be made for a year or part of a year, the tax on such sales shall be payable at source in accordance with the provisions of this section. Deduction at source in certain cases.

(2) Nothing in sub-section (1) shall prejudice the levy of tax on the specified sales under sections 7 and 8.

(3)(a) Any person responsible for paying specified sale price to a contractor for carrying out any work in pursuance of a specified works contract, shall at the time of payment of the whole or part of the specified sale price, deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales.

(b) Any person being a contractor responsible for paying specified sale price to a sub-contractor in pursuance of a contract with the sub-contractor for carrying out the whole or part of the work undertaken by the contractor in respect of a specified works contract, shall at the time of payment of the whole or part of the specified sale price, deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales.

(4)(a) Where the Commissioner is satisfied that the contractor or the sub-contractor is not liable to pay tax under this Act on specified sales involved in any specified works contract, he shall, on an application made by the contractor or the sub-contractor in this behalf, give him a certificate to that effect in such form as may be prescribed.

(b) Where any such certificate is given under clause (a), the person responsible for paying any specified sale price under clause (a) or clause (b) of sub-section (3) shall not deduct any amount as tax in respect of the specified works contract mentioned in the certificate.

(5) Any amount deducted as tax in accordance with the provisions of sub-section (3), shall be deemed to be an amount received by the contractor or the sub-contractor as part of the specified sale price in pursuance of the specified works contract.

(6) Any person deducting the amount as tax in accordance with the provisions of sub-section (3) shall—

(a) pay such amount into a Government Treasury within ten days from the date of deduction of the amount,

(b) obtain a treasury receipt therefor, and

(c) furnish a copy of such receipt to the contractor or, as the case may be, the sub-contractor.

(7) Every person deducting the amount as tax in accordance with the provisions of sub-section (3) shall, at the time of payment of the whole or part of the specified sale price, furnish to the contractor or, as the case may be, the sub-contractor a certificate specifying the amount so deducted and such other particulars as may be prescribed.



(8) Any deduction made in accordance with the provisions of sub-section (3) and paid into the Government Treasury under sub-section (6) shall be treated as a payment of tax or, as the case may be, lump sum by way of composition under section 55A, on behalf of the contractor or, as the case may be, the sub-contractor, and, on the production of a certificate furnished to him under sub-section (7), alongwith a copy of a treasury receipt given to him under sub-section (6), credit shall be given to him for the amount so deducted in the assessment of tax, if any, made under this Act for the relevant year or; as the case may be, in the payment of the lump sum.

(9) Where an amount as tax on specified sales has not been deducted in accordance with the provisions of this section, the tax on specified sales shall be payable by the contractor or, as the case may be, the sub-contractor directly.

(10) Where any amount deducted under sub-section (3) remains unpaid after expiry of the time specified in sub-section (6), such amount shall be recoverable as an arrear of land revenue and the sales tax authorities shall, for the purpose of effecting recovery of the amount, exercise the powers conferred on them under ~~section 174~~.

(11) (a) If any person does not deduct an amount under sub-section (3) or after deducting the amount under that sub-section, fails to pay the same into the Government Treasury under sub-section (6) within the time specified therein, he shall be liable to pay such penalty not exceeding twenty-five per cent. of the amount required to be deducted by him under sub-section (3) as may be imposed by the Commissioner.

(b) The Commissioner shall, for the purpose of imposing penalty under clause (a), exercise the same powers as are conferred on him under sub-sections (3) and (4) of section 46 in relation to imposing of penalty under that section.

(12) Where a person deducting the amount of tax in accordance with the provisions of sub-section (3) does not pay the amount so deducted into the Government Treasury under sub-section (6) within the time specified therein, there shall be paid by such person, in addition to the penalty imposed on him under sub-section (11), for the period commencing on the date of expiry of the time specified in sub-section (6) and ending on the date of payment of the amount into the Government Treasury, simple interest at the rate of twenty-four per cent. per annum on the amount not so paid or any less amount remaining unpaid during that period."

Amendment of  
Schedule I to  
Guj. 1 of 1970.

10. In the principal Act, in Schedule I, —

(1) after the entry at serial No. 74, the following new entry shall be inserted, namely:—

1	2	3
"74A	Rain coat	***"

(2) in the entry at serial No. 93, in column 2, for the brackets and words "(other than aerated, mineral, medicinal or tonic water)", the brackets, words, figures and letter "(other than the goods specified in entries at serial Nos. 65 and 154 in Schedule II, Part A)" shall be substituted.



## 11. In the principal Act, in Schedule II, in Part A,—

Amendment  
of Schedule II,  
Part- A to Guj.  
I of 1970.

(1) in the entry at serial No.11, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(2) in the entry at serial No.12, in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(3) in the entry at serial No. 16, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(4) in the entry at serial No. 18, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(5) in the entry at serial No. 20, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(6) in the entry at serial No. 21, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(7) in the entry at serial No. 23, in columns 3 and 4, for the words "Five paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(8) in the entry at serial No. 25, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(9) in the entry at serial No. 26, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(10) in the entry at serial No. 29, in columns 3 and 4, for the words "Five paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(11) in the entry at serial No. 30, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(12) in the entry at serial No. 32, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(13) in the entry at serial No. 36, in columns 3 and 4, for the words "Six paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(14) in the entry at serial No. 38, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(15) in the entry at serial No. 39, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(16) in the entry at serial No. 40, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted;



(17) in the entry at serial No. 42, in sub-entry (ii), in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(18) in the entry at serial No. 43, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(19) in the entry at serial No. 44, in sub-entry (A), in column 2, for item (xvi), the following item shall be substituted, namely :—

"(xvi) polythene packing materials, plastic coated paper, biaxially oriented polypropylene (B.O.P.P.) and aluminium coated paper ;";

(20) in the entry at serial No. 47, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(21) in the entry at serial No. 49, in sub-entry (2), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(22) in the entries at serial Nos. 51, 52 and 53, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(23) in the entry at serial No. 54, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(24) in the entry at serial No. 55, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(25) in the entry at serial No. 57, in columns 3 and 4, for the words " Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(26) in the entry at serial No. 58, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(27) in the entry at serial No. 60, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(28) in the entry at serial No.62, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(29) in the entry at serial No. 64, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;



(30) for entry 65, the following entry shall be substituted, namely:-

1	2	3	4
"65.	Aerated water and all non-alcoholic beverages, including fruit juices, squashes, syrups and cordials, when sold in sealed, capsuled or corked bottles or jars, but excluding the goods specified in entry 154 in this Schedule.	Fifteen paise in the rupee.	Fifteen paise in the rupees";

(31) in the entry at serial No. 67, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(32) in the entry at serial No. 69, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(33) in the entry at serial No. 70, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(34) in the entry at serial No. 72, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(35) in the entry at serial No. 75, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(36) in the entry at serial No. 76, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(37) in the entries at serial Nos. 81, 83 and 84, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(38) in the entry at serial No. 86, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(39) in the entry at serial No. 87, in sub-entry (ii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(40) in the entry at serial No. 90, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;



(41) in the entry at serial No. 91, in columns 3 and 4, for the words "Ten paise in the rupee"; the words "Twelve paise in the rupee" shall be substituted;

(42) in the entry at serial No. 92, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(43) in the entry at serial No. 93, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(44) in the entry at serial No. 94, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(45) in the entry at serial No. 95, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(46) in the entry at serial No. 96,—

(a) for sub-entry (i), the following shall be substituted, namely :-

1	2	3	4
"(i)	Domestic electrical appliances (whether fitted with or without electric motor such as grinder, mixer, grinder-cum mixer, domestic flour mill, juicers, irons, hair-dryers, washing machines, heaters, hot-plates, toasters, cooking ranges, ovens, vacuum cleaners and geysers, and components, parts, and accessories of any of them.	Fifteen paise in the rupee	Fifteen paise in the rupee";

(b) in sub-entries (ii) and (iii), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(47) in the entry at serial No. 97, in sub-entry (B), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(48) in the entry at serial No. 98, in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(49) in the entries at serial Nos. 101 and 103, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(50) in the entry at serial No. 104,—



(a) in sub-entry (i), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(b) in sub-entry (ii), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(51) in the entry at serial No. 105, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted;

(52) in the entry at serial No. 106, in sub-entry (2), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(53) in the entry at serial No. 107, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(54) in the entry at serial No. 108, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(55) in the entry at serial No. 112, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(56) in the entries at serial Nos. 113 and 114, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(57) in the entry at serial No. 116, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(58) after entry 116, the following new entry shall be inserted, namely:—

1	2	3	4
"116A	Iron powder	Four paise in the rupee	Four paise in the rupee":

(59) in the entry at serial No. 117, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(60) in the entry at serial No. 118, in sub-entry (1), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(61) in the entry at serial No. 119, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Four paise in the rupee" shall be substituted;



(62) in the entry at serial No. 123, in columns 3 and 4; for the words "Seventeen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(63) in the entries at serial Nos. 124 and 125, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in rupee" shall be substituted;

(64) in the entry at serial No. 126, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(65) in the entry at serial No. 128, —

(i) in sub- entry (3), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(ii) in sub- entry (5), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(iii) in sub - entry (6), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(66) in the entry at serial No. 129, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(67) in the entry at serial No. 130, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted;

(68) in the entry at serial No. 131, in sub-entries (i), (ii) and (iii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(69) in the entry at serial No. 132, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted;

(70) in the entry at serial No. 133, in sub-entries (i) and (iii), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(71) in the entry at serial No. 135,—

(i) in sub-entry (i), in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(ii) in sub-entry (ii), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(72) in the entry at serial No. 136, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;



(73) in the entry at serial No. 137, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(74) in the entry at serial No. 138,—

(i) in sub-entry (i), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(ii) in sub-entry (ii), in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(75) in the entry at serial No. 139, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(76) in the entry at serial No. 140,—

(i) in sub-entries (i) and (ii), in columns 3 and 4, for the words "Fourteen paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted;

(ii) in sub-entry (iii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(77) in the entry at serial No. 141, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(78) in the entry at serial No. 142,—

(i) in sub-entry (i), in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(ii) in sub-entry (ii), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(79) in the entry at serial No. 143, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(80) in the entry at serial No. 145, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(81) the entry at serial No. 146 shall be deleted;

(82) in the entry at serial No. 147, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;



(83) in the entry at serial No. 148, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(84) in the entry at serial No. 149, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(85) in the entry at serial No. 150, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(86) for the entry at serial No. 154, the following shall be substituted, namely:—

1	2	3	4
"154.	Soda water, mineral water, purified water, medicinal water, tonic water, distilled battery water, demineralised water and water, when sold under a brand name in sealed, capsuled or corked bottle, jar or pauch.	Twelve paise in the rupee	Twelve paise in the rupee";

(87) in the entry at serial No. 156, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(88) in the entry at serial No. 157, in sub-entries (i) and (ii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(89) in the entry at serial No. 158, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(90) in the entry at serial No. 159, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(91) in the entries at serial Nos. 160 and 161, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(92) in the entry at serial No. 162, in sub-entry (ii), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(93) in the entry at serial No. 163,—

(i) in sub-entry (i), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;



(ii) in sub-entry (ii), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(94) in the entry at serial No. 165, in sub-entry (i), in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(95) in the entry at serial No. 167, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(96) in the entry at serial No. 168, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(97) in the entries at serial Nos. 169, 170 and 171, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(98) in the entries at serial Nos. 172 and 173, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Eight paise in the rupee" shall be substituted;

(99) in the entry at serial No. 174, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted;

(100) in the entry at serial No. 175, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(101) in the entries at serial Nos. 176 and 179, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(102) in the entry at serial No. 182,—

(i) in sub-entries (ii) and (iii), in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(ii) in sub-entry (iv), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Two paise in the rupee" shall be substituted;

(103) in the entry at serial No. 185, in sub-entry (i) and in the entries at serial Nos. 187, 188, 189 and 190, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted;

(104) in the entry at serial No. 191, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;



(105) in the entry at serial No. 192, in sub-entry (i), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted;

(106) in the entry at serial No. 195, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Twelve paise in the rupee" shall be substituted.

Amendment of  
Schedule II,  
Part B to Guj. 1  
of 1970.

12. In the principal Act, in Schedule II, in Part B, in the entry at serial No. 7, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted.

Amendment of  
Schedule III to  
Guj. 1 of 1970.

13. In the principal Act, in Schedule III, after entry at serial No. 16, the following entries shall be added, namely:—

"17. Motor vehicles

18. Office equipments"





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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 the 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 30th July, 1998 is hereby published for general information.

KUM. H. K. JHAVERI,

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

**GUJARAT ACT NO. 13 OF 1998.**

(First published, after having received the assent of the Governor in the  
*Gujarat Government Gazette*, on the 31st July 1998.)

AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Forty-ninth Year of the Republic of India as  
 follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1998.

Short title and  
 commencement.

(2) It shall come into force on the 1st August, 1998.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the  
 principal Act"), in section 2,—

Amendment of  
 section 2 of  
 Guj. T of 1970.

(1) after clause (3), the following clause shall be inserted, namely:—

“(3A) “brand” means a particular make of goods, indicated by a  
 trademark or a mark such as symbol, monogram or label or other method,  
 whether registered or not;”;

(2) for clause (21), the following clause shall be substituted, namely:—



“(21) “prohibited goods” means the goods described in entries 2, 4, 5, 12, 15, 17, 19, 20, 21, 22, 25, 27, 32, 33, 34, 35, 36, 37, 38, 40, 42, 44, 45, 46, 54, 55 and 60 in Schedule II, Part A or in entries 1 and 7 in Schedule-II, Part B and such other goods as the State Government may, from time to time, by notification in the *Official Gazette*, specify;”;

(3) in clause (25), the words and figures “or 30” shall be deleted;

(4) in clause (26), for the figures and letter “15, 19A” the figures “15” shall be substituted;

Amendment of  
section 3 of Guj.  
1 of 1970.

3. In the principal Act, in section 3, in sub-section (4),—

(1) in clause (ii), for the words, brackets and figures “to whom clauses (i), (iii) and (iv) do not apply”, the words, brackets figures and letter “to whom clauses (ia), (i), (iii) and (iv) do not apply,” shall be substituted;

(2) in clause (iii)—

(a) for the letters and figures “Rs. 75000”, the letters and figures “Rs. 2,00,000” shall be substituted;

(b) for item (a), the following item shall be substituted, namely:—

“(a) in the case of a dealer who is an importer to whom clause (i) does not apply and the value of any taxable goods sold or purchased by him during the year exceeds Rs. 10,000 and the value of any taxable goods brought by him into the State or despatched to him from outside the State during the year exceeds Rs. 10,000, or”;

(c) in item (b), for the letters and figures “Rs. 5000”, the letters and figures “Rs. 10,000” shall be substituted;

(d) in item (c) —

(i) for the words, brackets and figure “to whom neither clause (i)” the words, brackets, figures and letter “to whom neither clause (ia) nor clause (i)” shall be substituted;

(ii) for the letters and figures “Rs. 5000” occurring at two places, the letters and figures “Rs. 10000” shall be substituted;

(3) in clause (iv),—

(a) for the letters and figures “Rs. 2,00,000”, the letters and figures “Rs. 5,00,000” shall be substituted;

(b) for the words, brackets and figures “to whom neither clause (i)”, the words, brackets, figures and letter “to whom neither clause (ia) nor clause (i)” shall be substituted;

(c) for the letters and figures “Rs. 5,000”, the letters and figures “Rs. 10,000” shall be substituted.

Amendment of  
section 12 of  
Guj. 1 of 1970.

4. In the principal Act, in section 12,—

(1) in clause (1),—



(a) in sub-clause (b), the word "or" occurring at the end shall be deleted;

(b) sub-clause (aa) shall be deleted;

(2) in clause (2),—

(a) in sub-clause (c), the word "or" occurring at the end shall be deleted;

(b) sub-clause (aa) shall be deleted.

5. In the principal Act, in section 16, in sub-section (5), the portion beginning with the words "the sales tax levied" and ending with the words and figures "of section 12, or" shall be deleted. Amendment of section 16 of Guj. 1 of 1970.

6. In the principal Act, in section 17, in sub-section (1) and (2) for the figures and letters "15A, 16, 19A", the figure and letter "15A, 16" shall be substituted. Amendment of section 17 of Guj. 1 of 1970.

7. In the principal Act, section 19A shall be deleted. Deletion of section 19A of Guj. 1 of 1970.

8. In the principal Act, in section 19B, the words "or peanut" wherever they occur, shall be deleted. Amendment of section 19B of Guj. 1 of 1970.

9. In the principal Act, in section 29, to sub-section (3), the following proviso shall be added, namely:— Amendment of section 29 of Guj. 1 of 1970.

"Provided that where an application is made under sub-section (2) by a dealer whose earlier certificate of registration is cancelled under clause (b) of sub-section (2) of section 30AA, the prescribed authority shall not register the applicant nor issue to him a certificate of registration unless the applicant furnishes the declarations or returns as required by the notice served upon him under clause (a) of sub-section (2) of section 30AA in relation to the cancellation of certificate of registration and makes payment of penalty, if any, imposed under sub-section (3A) of section 45."

10. In the principal Act, section 30 shall be deleted. Deletion of section 30 of Guj. 1 of 1970.

11. In the principal Act, section 30AA shall be renumbered as sub-section (1) of that section; and Amendment of section 30AA of Guj. 1 of 1970.

(1) in sub-section (1) as so renumbered, in the proviso, for the words "under this section" the words "under this sub-section" shall be substituted; and

(2) after sub-section (1) as so renumbered, the following sub-sections shall be added, namely:—

"(2) (a) Where a dealer does not furnish declaration or return for three or more consecutive periods in contravention of sub-section (1) of section 40, the Commissioner shall serve on such dealer in the prescribed manner a notice requiring him on or before the date specified therein to furnish or cause to be furnished declarations or returns for the periods specified therein.



(b) Where a dealer fails to furnish declarations or returns as required by the notice served upon him under clause (a), before the expiry of the date specified therein, the Commissioner shall, without prejudice to any penalty leviable on such dealer under this Act, cancel the certificate of registration of such dealer :

Provided that notwithstanding the cancellation of a certificate of registration under this sub-section, the liability of the dealer shall continue in respect of any tax, penalty or interest for any period prior to the date of the order of the Commissioner cancelling the certificate of registration.

(3) For the purpose of cancellation of certificate of registration under sub-section (1) or clause (b) of sub-section (2), the Commissioner shall call upon the dealer to forthwith produce before him the certificate and on such production, the Commissioner shall make an endorsement of cancellation on the certificate."

Amendment of section 30B of Guj. 1 of 1970.

12. In the principal Act, in section 30B, in sub-section (1), for the words, figures and letter "section 29, 30 or 30A" the words, figures and letter "section 29 or 30A" shall be substituted;

Insertion of new section 41B in Guj. 1 of 1970.

13. In the principal Act, after section 41AA, the following section shall be inserted, namely :—

Provisional assessment.

"41B. (1) Where the Commissioner has reason to believe that the dealer has evaded the tax, he may, after taking into account all relevant materials gathered by him and after giving the dealer a reasonable opportunity of being heard, provisionally assess to the best of his judgement the amount of tax payable by the dealer.

(2) The provisions of this Act shall *mutatis mutandis* apply to the provisional assessment as if provisional assessment were an assessment made under this Act."

Substitution of section 42 of Guj. 1 of 1970.

14. In the principal Act, for section 42, the following section shall be substituted, namely :—

Time limit for completion of assessment.

"42. (1) No order of assessment for a year commencing on the 1st day of April, 1998 or part of such year or any year thereafter or part of such year shall be made under sub-section (3) or (4) of section 41 at any time after the expiry of three years from the end of the year in which the last monthly, quarterly or, as the case may be, annual return is filed.

(2) Where the Commissioner issues a notice under sub-section (6) of section 41 to any dealer for assessment of tax in respect of any period, no order of assessment shall be made for such part of the period, if any, as is prior to—

(a) a period of eight years ending on the last date of the year immediately preceding the year in which such notice is issued, in a case where the Commissioner has reason to believe that such dealer has failed to apply for registration with intention to defraud Government revenue; and

(b) a period of four years ending on the last date as aforesaid, in any other case :



Provided that for the purpose of this section if it is considered necessary so to do, the State Government may, subject to such conditions as it may deem fit, and the Commissioner may, subject to such conditions as may be prescribed by a general or special order, extend, either generally or specially, the period specified in sub-section (1):

Provided further that where a fresh assessment is required to be made in pursuance of any order under section 65, 67 or 69 or in pursuance of any order of any court or authority, such fresh assessment shall be made at any time within three years from the date of such order:

Provided also that in computing the period of limitation for the purpose of this section, any period by which the period of limitation is extended under the first proviso or any period during which assessment proceedings are stayed by an order or injunction of any court or authority shall be excluded."

Amendment of section 45 of Guj. 1 of 1970.

15. In the principal Act, in section 45,—

(1) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) If a dealer fails to furnish any declaration or any return by the prescribed date as required under sub-section (1) of section 40, the Commissioner shall impose upon such dealer by way of penalty for each declaration or return, a sum of two hundred rupees for every month or part of a month comprised in the period commencing from the day immediately after the expiry of prescribed date and ending on the date on which a declaration or return is furnished.";

(2) in sub-section (4), for the words and figures "as required by section 40", the words, brackets and figures "as required by proviso to sub-section (1) or sub-section (2) of section 40" shall be substituted.

Amendment of section 47 of Guj. 1 of 1970.

16. In the principal Act, in section 47,—

(1) in sub-section (4), in clause (a), after sub-clause (ii), the following sub-clause shall be inserted, namely:—

"(iii) provisionally assessed for any period under section 41B less any sum already paid by the dealer in respect of such period.";

(2) after sub-section (4), the following sub-section shall be inserted, namely:—

"(4AA) Where provisional assessment is made in respect of any period under sub-section (1) of section 41B and thereafter assessment is made in respect of that period or part of that period under section 41, the amount of tax provisionally assessed and paid by a dealer shall be adjusted against the amount of tax assessed and payable by a dealer."

Insertion of new section 48A in Guj. 1 of 1970.

17. In the principal Act, after section 48, the following section shall be inserted, namely:—

Provisional attachment to protect revenue.

"48A. (1) Where during the pendency of any proceedings of provisional assessment or assessment of tax or reassessment of turnover escaping assessment, the Commissioner is of the opinion that for the purpose of protecting the interests of the revenue, it is necessary so to do, he may by order in writing attach provisionally any property belonging to the dealer in such manner as may be prescribed.



(2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit so however that the total period shall not in any case exceed one year."

Amendment of section 57B of Guj. 1 of 1970.

18. In the principal Act, in section 57B,—

(1) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) If a person has entered into a works contract with a contractor and the contractor has entered into a contract with a sub-contractor entrusting to the sub-contractor the carrying out of the whole or part of the work (hereinafter referred to as "the sub-contract") relating to the said works contract and the contractor has at the time of payment of the specified sale price in respect of the said sub-contract to the sub-contractor deducted an amount as tax under clause (b) of sub-section (3) and has paid the same under sub-section (6), then notwithstanding anything contained in clause (a) of the said sub-section (3), the person shall not at the time of payment of the specified sale price to the contractor deduct an amount under clause (a) of sub-section (3) equal to the amount of tax paid by the contractor under sub-section (6).";

(2) in sub-section (6),—

(i) in clause (a), for the words "within ten days from the date of deduction of the amount", the words "in such manner and within such period as may be prescribed" shall be substituted;

(ii) in clause (c), the following shall be added at the end, namely:—

"within thirty days from the date on which he obtains the receipt".

insertion of new section 57C in Guj. 1 of 1970.

19. In the principal Act, in Chapter V A, after section 57B, the following section shall be inserted, namely:—

Person deducting tax to furnish return.

"57C. Every person deducting tax under section 57B shall furnish or cause to be furnished returns in such form and within such period as may be prescribed to the Sales Tax Officer within whose jurisdiction the person resides or carries on his business."

Amendment of section 65 of Guj. 1 of 1970.

20. In the principal Act, in section 65,—

(1) in sub-section (1), in clause (b), for the word "Commissioner", the words "Deputy Commissioner" shall be substituted;

(2) in sub-section (2), after the words "Assistant Commissioner", the words "or, as the case may be, by a Deputy Commissioner" shall be inserted;

(3) in sub-section (5), after the words "Assistant Commissioner", where they occur at two places, the words "or, as the case may be, by the Deputy Commissioner" shall be inserted.



Amendment of  
section 75 of  
Guj. 1 of 1970.

21. In the principal Act, in section 75, in sub-section (1) in clause (c), the word and figures "or 30" shall be deleted.

Amendment of  
Schedule I of  
Guj. 1 of 1970.

22. In the principal Act, in Schedule I,—

(1) in the entry at serial No. 9,—

(a) after item (15), the following item shall be inserted, namely :—

“(15A) Heart valves”;

(b) after item (19), the following item shall be inserted, namely :—

“(19A) Orthopaedic implants”;

(2) for the entry at serial No. 16, the following entry shall be substituted, namely :—

1	2	3
*16 (i)	Cereals and pulses	
(ii)	Flours of cereals and pulses except Maize flour	Except when sold in sealed package under a brand”;
(iii)	Wheat flour	

(3) in the entry at serial No. 20, in column 3, the words "except when sold in sealed package under a brand" shall be inserted;

(4) in the entry at serial No. 23, in column 2, for the words "Twenty five rupees", the words "Seventy five rupees" shall be substituted;

(5) in the entries at serial Nos. 31 and 34, in column 3, the words "except when sold in sealed package under a brand" shall be inserted.

Amendment of  
Schedule II Part  
A of Guj. 1 of  
1970.

23. In the principal Act, in Schedule II, in Part A,—

(1) entry at serial No. 1 shall be renumbered as sub-entry (i) of that entry and after sub-entry (i) as so renumbered, the following sub-entry shall be added, namely :—

1	2	3	4
"(ii)	Fly ash of coal	Four paise in the rupee	Four paise in the rupee.”;

(2) in the entry at serial No. 12, in columns 3 and 4, for the words "two paise", the words "one paisa" shall be substituted;

(3) in the entry at serial No. 21, in columns 3 and 4, for the words "six paise", the words "four paise" shall be substituted;

(4) entry at serial No. 23 shall be renumbered as sub-entry (i) of that entry and after sub-entry (i) as so renumbered, the following sub-entry shall be inserted, namely :—



1	2	3	4
"(ii)	Oil cakes	Two paise in the rupee	Two paise in the rupee";

(5) for the entry at serial No. 24, the following entry shall be substituted, namely:—

1	2	3	4
"24.	Drilling rigs of all types and spare parts and accessories thereof	Four paise in the rupee	Four paise in the rupee";

(6) the entry at serial No. 35, shall be renumbered as sub-entry (i) of that entry, and after the sub-entry (i) as so renumbered, the following sub-entry shall be added, namely:—

1	2	3	4
"(ii)	Burnt ash of lignite.	Four paise in the rupee	Four paise in the rupee";

(7) in the entry at serial No. 43, in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted;

(8) in the entry at serial No. 44, after item (viii), the following item shall be inserted, namely:—

1	2	3	4
"(viii-a)	Empty cylinders of gas of all types.	Six paise in the rupee	Six paise in the rupee";

(9) in the entry at serial No. 71, in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted;

(10) after the entry at serial No. 79, the following entry shall be inserted, namely:—

1	2	3	4
"79A.	Camphor	Four paise in the rupee	Four paise in the rupee";



(11) in the entry at serial No. 85,—

(i) in sub-entry (i), the words "other than watch cases" shall be added at the end;

(2) after sub-entry (ii), the following sub-entry shall be inserted, namely:-

1	2	3	4
"(iii)	Watch cases	Four paise in the rupee	Four paise in the rupee";

(12) in the entry at serial No. 88, in column 2, for the words "Twenty five rupees", the words "Seventy five rupees" shall be substituted.

(13) after the entry at serial No. 100, the following entry shall be inserted, namely:—

1	2	3	4
"100A.	The following goods not falling under any other entry in this Schedule when sold in sealed packages under a brand		
(i)	Flours of cereals and pulses other than wheat flour	Two paise in the rupee	Two paise in the rupee.
(ii)	Powder of chillies, tamarind or turmeric or powder of any other <i>masala</i> .	Two paise in the rupee	Two paise in the rupee.
(iii)	<i>Farsan</i> that is to say, eatables, (other than sweet preparations) prepared wholly or mainly from gram or other pulses or gram flour or flour of other pulses and such preparations as the State Government may by notification in the <i>Official Gazette</i> specify for the purpose of this entry.	Two paise in the rupee	Two paise in the rupee.
(iv)	Fish and all sea food	Two paise in the rupee	Two paise in the rupee."



(14) in the entry at serial No. 104, in sub-entry (ii), in columns 3 and 4, for the words "Fifteen paise" the words "Eight paise" shall be substituted.

(15) after entry at serial No. 111, the following entry shall be inserted, namely :—

1	2	3	4
"111A.	Hydraulic jacks for trailers of tractors	Four paise in the rupee	Four paise in the rupee".

(16) in the entry at serial No. 113, in columns (3) and (4), for the words "Fifteen paise" the words "Eight paise" shall be substituted;

(17) in the entry at serial No. 119, in columns 3 and 4, for the words "Four paise in the rupee", the words "One paisa in the rupee" shall be substituted;

(18) after the entry at serial No. 133, the following entry shall be inserted, namely :—

1	2	3	4
"133A.	Peanut	Four paise in the rupee	Four paise in the rupee".

(19) in the entry at serial No. 159, in columns 3 and 4, for the words "Six paise" the words "Four paise" shall be substituted;

(20) the entry at serial No. 173 shall be renumbered as sub-entry (i) of that entry and after sub-entry (i) as so renumbered, the following sub-entry shall be inserted, namely :—

1	2	3	4
"(ii)	Saw dust	Eight paise in the rupee	Eight paise in the rupee".

(21) in entry at serial No. 184B, in columns (3) and (4), for the words "Six paise", the words "Four paise" shall be substituted;

(22) in the entry at serial No. 195, the figures and letter "19A" shall be deleted.

Amendment of  
Schedule III to  
Act I of 1970.

24. In the principal Act, in Schedule III, after the entry 18, the following entries shall be added, namely :—

"19. Heavy equipments such as cranes.

20. Telephones.

21. Patents, trade marks and brands."





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## EXTRAORDINARY

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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 the 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 26th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,

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

#### GUJARAT ACT NO. 9 OF 1999.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette* on the 30th March, 1999).

#### AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

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

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1999.

Short title and commencement.

(2) It shall come into force on the 1st April, 1999.

Guj. 1  
of 1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2,—

Amendment of section 2 of Guj. 1 of 1970.

(1) for clause (21), the following clause shall be substituted, namely :—

“(21) “prohibited goods” means the goods described in entries 4, 5, 17, 19, 20, 21, 25, 27, 32, 35, 36, 37, 38, 40, 44, 45, 46 and 54, in Schedule II, Part A or in entries 1 and 7 in Schedule II, Part B and such other goods as the State Government may, from time to time, by notification in the *Official Gazette*, specify;”;



(2) in clause (25), after the word and figures "section 29", the word and figures "or 30" shall be inserted;

(3) in clause (28), the existing *Explanation* shall be re-numbered as *Explanation I* and after the *Explanation I* as so re-numbered, the following *Explanation* shall be added, namely :—

*Explanation II.*—For the purposes of sub-clause (c) of this clause, the expression "works contract" means a contract for execution of works and includes such works contract as the State Government may, by notification in the *Official Gazette*, specify;"

Amendment of section 3A of Guj. 1 of 1970.

3. In the principal Act, in section 3A, in sub-section (1), in clause (b), for the letters and figures "Rs. 5,000", the letters and figures "Rs. 50,000" shall be substituted.

Amendment of section 13 of Guj. 1 of 1970.

4. In the principal Act, in section 13, in clause (B), for the words "prohibited goods", the words "goods which are liable to tax at the rate of two paise in the rupee or less than that rate of two paise or the prohibited goods" shall be inserted.

Amendment of section 15B of Guj. 1 of 1970.

5. In the principal Act, in section 15B, in clause (b), for the words "six paise", the words "four paise" shall be substituted.

Insertion of new section 30 in Guj. 1 of 1970.

6. In the principal Act, after section 29, the following section shall be inserted, namely:—

Voluntary registration of dealers.

"30. (1) A dealer having a fixed or regular place of business in the State and who is not required to be registered under section 29, may apply in the prescribed manner for the certificate of registration to the authority prescribed for the purpose under section 29.

(2) If the prescribed authority is satisfied that the application made by the dealer under sub-section (1) is in order, it may grant him a certificate of registration in the prescribed form :

Provided that no certificate of registration under this section shall be granted to the dealer unless he deposits an amount of twenty-five thousand rupees in the Government Treasury for being adjusted against tax, penalty and interest, if any, payable by the dealer according to the returns furnished by him in the year in which the amount is deposited and in the year immediately succeeding :

Provided further that if after the expiry of two years from the date of registration, there is a balance left after adjusting the amount of tax, penalty and interest, if any, against the amount of deposit, the balance shall be refunded to the dealer under the provisions of section 52.

(3) The provisions of sub-section (4) and clause (a) of sub-section (7) of section 29 shall apply in respect of the amendment or cancellation of the certificate of registration granted under this section.



(4) Notwithstanding anything contained in this Act, every dealer who has been registered under sub-section (2) shall, so long as his registration remains in force, be liable to pay the tax under this Act."

7. In the principal Act, in section 30B, in sub-section (1), for the words, figures and letter "section 29 or 30A", the words, figures and letter "section 29, 30 or 30A" shall be substituted.

Amendment of section 30B of Guj. 1 of 1970.

8. In the principal Act, in section 59, —

Amendment of section 59 of Guj. 1 of 1970.

(1) after sub-section (5), the following sub-section shall be inserted, namely :—

"(5A) Where—

(a) a carrier or bailee or any person to whom goods were delivered for transport has kept the said goods in any vehicle, vessel or place; and

(b) the Commissioner has reason to believe that tax on such goods is or is likely to be evaded,

the Commissioner may stop the vehicle or the vessel carrying such goods and enter and search the vehicle, vessel or place and inspect the goods and records relating to such goods and elicit such information from the carrier, bailee or any person as is relevant."

(2) in sub-section 6,—

(i) for the words and figures "Code of Criminal Procedure, 1898", the words and figures "Code of Criminal Procedure, 1973" shall be substituted;

(ii) for the words, brackets and figure "sub-section (5)", the words, brackets, figures and letter "sub-sections (5) and (5A)" shall be substituted.

V of  
1898.  
2 of  
1974.

9. In the principal Act, after section 59AA, the following section shall be inserted, namely:—

Insertion of new section 59AAA in Guj. 1 of 1970.

Power  
to  
declare  
specified  
goods.

"59AAA. (1) Where the State Government is of opinion that tax is or is likely to be evaded on sales or purchases of goods which take place in the State subsequent to their import from other State and that with a view to preventing such evasion, it is necessary so to do, it may by notification in the *Official Gazette*, specify such goods (hereinafter referred to as "the specified goods").

(2) A registered dealer who intends to import specified goods from any other State for sale, use, consumption or any other disposal in the State, shall make a declaration in such form as may be prescribed and shall cause it to be carried with the specified goods, alongwith the documents to be carried under sub-section (3) of section 59A.



(3) On receipt of specified goods imported from other State, the registered dealer shall furnish a Statement in such form, to such authority and within such time, as may be prescribed.

Amendment of  
section 75 of  
Guj. 1 of 1970.

10. In the principal Act, in section 75,—

(1) in sub-section (1),—

(a) in clause (c), after the word and figures "section 29", the word and figures "or 30" shall be inserted;

(b) in clause (j), for the words, figures and letter "section 59 or section 59B", the words, figures and letters "section 59 or section 59A or section 59B" shall be substituted;

(c) the following proviso shall be added at the end, namely:—

"Provided that in absence of special and adequate reasons to the contrary to be mentioned in the judgement of the Court, such imprisonment shall not be less than three months and such fine shall not be less than rupees ten thousand."

Amendment of  
Schedule 1 to  
Guj. 1 of 1970.

11. In the principal Act, in Schedule I,—

(1) for the entry at serial No. 4, the following entry shall be substituted, namely :—

1	2	3
"4.	Bamboo, whether whole or split and articles made of bamboo	—";

(2) after the entry at serial No. 11, the following entry shall be inserted, namely :—

1	2	3
"11A	Buckets, drums and trunks of G.P. sheets or C. R. Sheets	—";

(3) after the entry at serial No. 16, the following entry shall be inserted, namely:—

1	2	3
"16A	(i) Chalk lumps	—
	(ii) Ground chalks, i.e. chalk in powder form	—";



(4) after the entry at serial No. 18, the following entry shall be inserted, namely:—

1	2	3
"18A	Chicory tubers or chicory roots whether cut or dried or processed.	—";

(5) for the entry at serial No. 20, the following entry shall be substituted, namely:—

1	2	3
"20 (i)	Chillies, tamarind and turmeric (whole)	—
(ii)	Chillies, tamarind and turmeric in powder form	Except when sold in sealed package under a brand.";

(6) after the entry at serial No. 34, the following entry shall be inserted, namely:—

1	2	3
"34A	Fishing nets	—";

(7) in the entry at serial No. 49, in column 2, the words "when sold at a price not exceeding rupees fifty per kilogram" shall be deleted ;

(8) after the entry at serial No. 62, the following entry shall be inserted, namely :—

1	2	3
"62A	Mosquito repellents in any form including its equipment and devices	—";

(9) after the entry at serial No. 73, the following entry shall be inserted, namely:—

1	2	3
"73A	Printing blocks meant for use by printing press	—";

(10) after the entry at serial No. 74, the following entry shall be inserted, namely:—

1	2	3
"74AA	Radio (one or two bands)	—";



(11) the entry at serial No. 77 shall be deleted;

(12) after the entry at serial No. 80, the following entry shall be inserted, namely:—

1	2	3
"80A	Screen printing blocks meant for use in printing fabrics	—";

(13) after the entry at serial No. 82A, the following entry shall be inserted, namely:—

1	2	3
"82AA	Software	—";

(14) after the entry at serial No. 87, the following entry shall be inserted, namely:—

1	2	3
"87A	Timru leaves	—";

(15) after the entry at serial No. 92, the following entry shall be inserted, namely:—

1	2	3
"92A	Varat and vartadi	—";

(16) after the entry at serial No. 94, the following entry shall be inserted, namely:—

1	2	3
"94A	Winding wall clocks and winding time-pieces and spare parts and accessories thereof	—";

Amendment of  
Schedule II to  
Guj. I of 1970.

12. In the principal Act, in Schedule II, in Part A,—

(1) for the entry at serial No. 13A, the following entry shall be substituted, namely:—

1	2	3	4
"13A	Bearing of all types, including ball-bearings, roller bearings, taper bearings and middle roller bearings and spare parts and components thereof	Four paise in the rupee	Four paise in the rupee";



(2) in the entry at serial No. 20, in columns 3 and 4, for the words "Twelve paise", the words "Six paise" shall be substituted;

(3) in the entry at serial No.42, in sub-entry (ii), in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted;

(4) the entry at serial.No.47 shall be deleted;

(5) for the entry at serial No. 51, the following entry shall be substituted, namely :—

1	2	3	4
"51	Ready made garments and articles prepared from any textile or handloom fabrics	Two paise in the rupee	Two paise in the rupee";

(6) the entry at serial No. 53 shall be deleted;

(7) in the entry at serial No. 57, in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted;

(8) the entries at serial No. 61,72,78 and 82 shall be deleted;

(9) in the entry at serial No. 85, sub-entry (ii) shall be deleted;

(10) existing entry at serial No. 94, shall be re-numbered as sub-entry (i) of that entry and after sub-entry (i) as so re-numbered, the following sub-entry shall be inserted, namely:—

1	2	3	4
"(ii)	Bulk drugs.	Two paise in the rupee	Two paise in the rupee";

(11) in the entry at serial No.96, for sub-entry (i), the following sub-entry shall be substituted, namely :—

1	2	3	4
"(i) (a)	Domestic electrical appliances (whether fitted with or without electric motor) such as grinder, mixer,grinder-cum mixer, juicers, irons, hair dryers, washing machines, heaters, hot-plates, toasters, cooking ranges, ovens, vaccum cleaners and geysers and components, parts and accessories of any of them	Fifteen paise in the rupee	Fifteen paise in the rupee
(b)	Domestic flour mills and Commercial flour mills (whether fitted with or without electric motor)	Eight paise in the rupee	Eight paise in the rupee";



(12) the entry at serial No. 98 shall be deleted;

(13) existing entry at serial No. 101, shall be re-numbered as sub-entry (i) of that entry and after sub-entry (i) as so re-numbered, the following sub-entry shall be inserted, namely:—

1	2	3	4
	"(ii) Cement based mozaic tiles	Six paise in the rupee	Six paise in the rupee";

(14) in the entry at serial No. 102, in columns 3 and 4, for the words "Twelve paise", the words "Six paise" shall be substituted.

(15) the entry at serial No. 109 shall be deleted;

(16) in the entry at serial No. 111A, in column 2, for the words "Hydraulic jacks for trailers of tractors", the words "Hydraulic jacks for trailers of tractors and spare parts and accessories thereof" shall be substituted;

(17) in the entry at serial No. 112, in columns 3 and 4, for the words "Six paise", the words "Two paise" shall be substituted;

(18) in the entry at serial No. 116, in columns 3 and 4, for the words "Fifteen paise", the words "Six paise" shall be substituted;

(19) for the entry at serial No. 124, the following entry shall be substituted, namely:—

1	2	3	4
"124	Marble or granite (raw or polished) and articles or chips thereof	Six paise in the rupee	Six paise in the rupee";

(20) the entry at serial No. 127 shall be deleted;

(21) in the entry at serial No. 128, in sub-entry (3), in columns 3 and 4, for the words "Fifteen paise", the words "Six paise" shall be substituted;

(22) in the entry at serial No. 133,—

(a) in the sub-entries (i) and (iii), in columns 3 and 4, for the words "Eight paise", the words "Four paise" shall be substituted;

(b) in the sub-entries (ii), (iv), (v) and (vi), in columns 3 and 4, for the words "Twelve paise", the words "Four paise" shall be substituted;



(23) in the entry at serial No. 140, in columns 3 and 4, for the words "Fifteen paise", the words "Six paise" shall be substituted;

(24) the entry at serial No. 143 shall be deleted;

(25) in the entry at serial No. 145, in columns 3 and 4, for the words "Six paise"; the words "Four paise" shall be substituted;

(26) in the entry at serial No. 163, in sub-entry (i), in columns 3 and 4, for the words "Fifteen paise", the words "Six paise" shall be substituted;

(27) the entry at serial No. 174 shall be deleted;

(28) in the entry at serial No. 192, sub-entry (ii) shall be deleted.

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# The Gujarat Government Gazette

## EXTRAORDINARY

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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 the 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 2nd March, 2000 is hereby published for general information.

Kum. H. K. JHAVERI,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 2 OF 2000.

(First published, after having received the assent of the Governor in the Gujarat Government Gazette, on the 2nd March, 2000).

#### AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Fifty - first Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 2000.

Short title and commencement

(2) It shall be deemed to have come into force on and from the 1<sup>st</sup> January, 2000.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as the "principal Act"), in Schedule I, the entry at serial No. 26 shall be deleted.

Amendment of Schedule I to Guj.1 of 1970.

3. In the principal Act, in Schedule II, in Part A,—

Amendment of Schedule II, Part A to Guj.1 of 1970.

(1) the entry at serial No. 12 shall be renumbered as sub-entry (i) of that entry and after sub-entry (i) as so renumbered, the following sub-entry shall be inserted, namely:-

Guj.1 of 1970.



1	2	3	4
"	(ii) Diamond whether polished or not, synthetic precious stones and other precious stones, synthetic diamond powder.	One paise in the rupee	One paise in the rupee.";

(2) in the entry at serial No. 13A, in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted;

(3) in the entry at serial No. 15, in columns 3 and 4, for the words "one half paise", the words "One paise" shall be substituted;

(4) in the entry at serial No. 19, in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(5) in the entry at serial No. 20, in columns 3 and 4, for the words "Six paise", the words "Twelve paise" shall be substituted;

(6) in the entry at serial No. 23, in sub-entries (i) and (ii), in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(7) in the entry at serial No. 25, in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(8) in the entry at serial No. 31, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(9) in the entry at serial No. 32, in columns 3 and 4, for the words "Twelve paise", the words "Twenty paise" shall be substituted;

(10) in the entry at serial No. 42, in sub-entry (i), in columns 3 and 4, for the words "Eight paise", the words "Twenty paise" shall be substituted;

(11) in the entry at serial No. 43, in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted;

(12) in the entry at serial No. 44, in sub-entry (B), in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(13) in the entry at serial No. 48, in columns 3 and 4, for the words "Two paise", the words "Twelve paise" shall be substituted;

(14) in the entry at serial No. 51, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(15) the entry at serial No. 59 shall be renumbered as sub-entry (i) of that entry and after sub-entry (i) as so renumbered, the following sub-entry shall be inserted, namely:-

1	2	3	4
"	(ii) Sewing threads	Four paise in the rupee	Four paise in the rupee";



(16) in the entry at serial No. 60, in columns 3 and 4, for the words "Six paise", the words "Twelve paise" shall be substituted;

(17) in the entry at serial No. 66, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(18) for the entry at serial No. 77, the following entry shall be substituted, namely:-

1	2	3	4
"77	(i) Bricks	Eight paise in the rupee	Eight paise in the rupee ;
	(ii) Roofing tiles (other than <i>Deshi Nalia</i> and <i>Manglori Nalia</i> )	Six paise in the rupee	Six paise in the rupee";

(19) in the entry at serial No. 94, in sub-entry (i), in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(20) in the entry at serial No. 97,—

(a) after sub-entry (C), the following sub-entry shall be inserted, namely:-

1	2	3	4
"(CC)(i)	Television reception instruments such as all types of television sets television projection equipments, close circuit Television and T.V. monitor	Twelve paise in the rupee.	Twelve paise in the rupee.";
	(ii) Video Casette Recorders, Video Casette players, Video cameras and combination of any of these instruments.		
	(iii) Electronics games, Electronics toys and instruments for playing electronics games and toys.		

(b) in sub-entry (D),—

(i) the items at serial No. (2), (7) and (9) shall be deleted;

(ii) in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted;

(21) after entry at serial No. 97, the following entry shall be inserted, namely:-

1	2	3	4
"97A	Earth-moving equipment	Eight paise in the rupee	Eight paise in the rupee";

(22) in the entry at serial No. 100 A, for sub-entry (iv), the following sub-entries shall be substituted, namely:-

1	2	3	4
"	(iv) Meat, Fish and all Sea food.	Four paise in the rupee	Four paise in the rupee
	(v) Processed vegetables	Four paise in the rupee	Four paise in the rupee";



(23) in the entry at serial No. 102, in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(24) in the entry at serial No. 104,-

(a) in sub-entry (i),

(i) in column 2, after the word "except", the words "Steel furniture," shall be inserted;

(ii) in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(b) in sub-entry (ii), in columns 3 and 4, for the words "Eight paise", the words "Twelve paise" shall be substituted;

(c) after sub-entry (ii), the following sub-entry shall be inserted, namely:-

1	2	3	4
"	(iii) Steel furniture	Twelve paise in the rupee	Twelve paise in the rupee";

(25) in the entry at serial No. 112, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(26) in the entry at serial No. 124, in columns 3 and 4, for the words "Six paise", the words "Twelve paise" shall be substituted;

(27) in the entry at serial No. 128,-

(a) in sub-entries (1), (2), (4) and (5), in columns 3 and 4, for the words "Four paise", the words "Twelve paise" shall be substituted;

(b) in sub-entry (3), in columns 3 and 4, for the words, "Six paise", the words "Eight paise" shall be substituted;

(28) in the entry at serial No. 133, in sub-entries (i) to (vi), in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted;

(29) in the entry at serial No. 139, in columns 3 and 4, for the words "Eight paise", the words "Twelve paise" shall be substituted;

(30) in the entry at serial No. 140,-

(a) in sub-entry (i), in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(b) in sub-entry (ii), in columns 3 and 4, for the words "Six paise", the words "Twelve paise" shall be substituted;

(31) the entry at serial No. 151 shall be renumbered as sub-entry (i) of that entry and after sub-entry (i) as so renumbered, the following sub-entry shall be inserted, namely:-

1	2	3	4
"	(ii) Sewing machines (operated by electrical power) and spares parts and accessory thereof	Eight paise in the rupee	Eight paise in the rupee";



(32) in the entry at serial No. 167, in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(33) in the entry at serial No. 178, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(34) in the entry at serial No. 182,-

(a) in sub-entries (i), (ii) and (iii), in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(b) for sub-entry (iv), the following sub-entries shall be substituted, namely:-

1	2	3	4
"(iv)	Utensil made of other metals.	Four paise in the rupee.	Four paise in the rupee.
(v)	Articles made of stainless steel	Twelve paise in the rupee	Twelve paise in the rupee.";

(35) in the entry at serial No. 183, in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted;

(36) for the entry at serial No. 184 C, the following entry shall be substituted, namely:-

1	2	3	4
"184 C(A)	(i) Variali (ani seeds), (ii) Methi (Fenguru seeds) (iii) Ajma (Ajwa) (iv) Kalingada seeds (v) Asalia	Two paise in the rupee.	Two paise in the rupee.
(B)	Jira (Cumin seeds)	Four paise in the rupee	Four paise in the rupee.";

(37) in the entry at serial No. 186, in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted.

Repeal and savings.

4.(1) The Gujarat Sales Tax (Amendment) Ordinance, 1999 is hereby repealed.

Guj. Ord. 5 of 1999.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

IV-Ex-2-2





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# The Gujarat Government Gazette

## EXTRAORDINARY

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### PART - IV

#### Acts of the 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 30th March, 2000 is hereby published for general information.

Kum.H. K. JHAVERI,

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

#### GUJARAT ACT NO. 9 of 2000.

(First Published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 31st March, 2000).

#### AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Fifty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment) Act, 2000.

Short title  
and com-  
mencement.

(2) It shall come into force on the 1<sup>st</sup> April, 2000.

Guj. 1 of 1970.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2,—

Amendment  
of section 2  
of Guj. 1 of  
1970.

(1) before clause (1), the following clause shall be inserted, namely:—

"(1A) "additional tax" means the additional tax levied under section 4A;"

(2) in clause (32), after the words " under this Act", the words "but does not include additional tax" shall be inserted.



Insertion of  
new section  
4A in Guj. 1  
of 1970.

3. In the principal Act, after section 4, the following new section shall be inserted, namely :-

Levy of  
additional  
tax.

" 4A (1) There shall be levied and collected for a period of one year from the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 2000, from every dealer liable to pay tax under section 3 or section 3A or under section 4, an additional tax on the sale or purchase of goods liable to tax under this Act, at the rate of ten paise in the rupee on the sales tax, general sales tax or, as the case may be, purchase tax, payable by such dealer :

Guj. 9 of  
2000

Provided that the additional tax shall not be levied in respect of the sale or purchase of any of the declared goods.

(2) Except as provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax payable under sub-section (1), as they apply in relation to the tax payable by a dealer under this Act.

(3) For the removal of any doubt, it is hereby declared that —

(a) additional tax levied under sub-section (1) shall not be construed as partaking of the character of sales tax, general sales tax or, as the case may be, purchase tax, on which it is levied ; and

(b) the additional tax shall be distinct from sales tax, general sales tax, or, as the case may be, purchase tax."

Amendment  
of section 30B  
of Guj.1 of  
1970.

4. In the principal Act, in section 30B,—

(1) for sub-section (2), the following shall be substituted, namely :-

"(2) Where it appears necessary to the authority referred to in section 29 or the Commissioner so to do for the proper realisation of the tax, interest and penalty payable, or which has become due for payment, for any period of any year, he may, at any time, by an order in writing and for reasons to be recorded therein, require a registered dealer to furnish in the prescribed manner and within such time as may be specified in the order, such security or if such dealer has already furnished any security, such additional security, as may be specified in the order.";

(2) in sub-section(4),—

(i) for the portion beginning with the words "shall not exceed the amount of tax payable" and ending with the words "required to be furnished", the following shall be substituted, namely :-

"or the Commissioner shall not exceed the amount of tax, interest and penalty payable or which has become due for payment for any period of any year according to the estimate of the authority referred to in sub-section (1) or the Commissioner, on the turnover of sales or turnover of purchases of goods of such dealer for any period of any year.";



(3) in sub-sections (5), (6) and (8), for words and figures "The authority referred to in section 29", the words, figures and brackets "The authority referred to in sub-section(1) or (2) or, as the case may be, the Commissioner" shall be substituted.

5. In the principal Act, in section 59 AAA, in sub-section (2), after the words "A registered dealer", the words " or any other person" shall be inserted. **Amendment of section 59 AAA of Guj. 1 of 1970.**
6. In the principal Act, in Schedule II, in-Part A, in the entry at serial No. 144, in columns 3 and 4, for the words "two paise", the words "four paise" shall be substituted. **Amendment of Schedule II, Part A to Guj. 1 of 1970.**



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# The Gujarat Government Gazette

## EXTRAORDINARY

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### PART - IV

Acts of the 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 30th March, 2001 is hereby published for general information.

V. M. Kothare,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 4 OF 2001.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 30th March, 2001).

### AN ACT

to amend the Gujarat sales Tax Act, 1969.

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



- |                        |           |  |  |
|------------------------|-----------|--|--|
|                        | <b>1.</b> | <b>(1)</b> This Act may be called the Gujarat Sales Tax (Amendment) Act, 2001.   | <b>Short title and commencement.</b>               |
|                        |           | <b>(2)</b> It shall come into force on the 1 <sup>st</sup> April, 2001.  |  |
| <b>Guj. 1 of 1970.</b> | <b>2.</b> | In the Gujarat Sales Tax Act, 1969, in section 4A, in sub-section (1), for the words "one year", the words "two years" shall be substituted. | <b>Amendment of section 4-A of Guj. 1 of 1970.</b> |

Government Central Press, Gandhinagar.



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# The Gujarat Government Gazette

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### PART - IV

#### Acts of the 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 31<sup>st</sup> August, 2001 is hereby published for general information.

V. M. KOTHARE,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 20 OF 2001.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31<sup>st</sup> August, 2001).

#### AN ACT

further to amend the *Gujarat Sales Tax Act, 1969*.

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

1. (1) This Act may be called the Gujarat Sales Tax (Second Amendment) Act, 2001.

Short title  
and  
commence-  
ment.

(2) It shall come into force on the 1<sup>st</sup> September, 2001.

uj. 1 of  
170.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2, in clause (21), figures "32" shall be deleted.

Amendment  
of section 2  
of Guj. 1 of  
1970.

3. In the principal Act, for section 30A, the following section shall be substituted, namely :--

Substitution  
of section  
30A of Guj.  
1 of 1970.

Fresh  
registration  
of dealers.

**“30A.** (1) Every registered dealer who holds, on the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 2001 (hereinafter referred to as “the specified date”), a valid certificate of registration (hereinafter referred to as “the existing certificate of registration”) shall obtain a fresh certificate of registration as provided in this section in lieu of the existing certificate of registration.

(2) Every registered dealer required to obtain a fresh certificate of registration under sub-section (1) shall apply in the prescribed manner within such period from the specified date as may be prescribed, to the authority prescribed for the purpose of section 29.

(3) The prescribed authority, on receipt of the application under sub-section (2), shall, subject to the provisions of this Act, issue to the applicant a fresh certificate of registration in the prescribed form, which shall be effective from such date as may be prescribed and thereupon all the provisions of this Act in respect of a certificate of registration shall, so far as may be, apply to such fresh certificate of registration and references to a certificate of registration in any licence, recognition, permit or other document granted to the applicant shall be construed as references to the fresh certificate of registration issued to him.

(4) Where any registered dealer fails to make an application under sub-section (2), the Commissioner shall impose upon such dealer by way of penalty a sum of fifty rupees for every day after the expiry of the period prescribed under sub-section (2) for making such application during which such default continues.”.

Amendment  
of section  
30AA of Guj.  
I of 1970.

4. In the principal Act, in section 30AA,—

(1) after sub-section (2), the following sub-section shall be inserted, namely :-

**“(2A) (a)** Where a registered dealer does not pay the amount of tax as per his declarations or returns within the prescribed period for three or more consecutive periods, the Commissioner shall serve on such dealer in the prescribed manner, a notice requiring him on or before the date specified therein to pay the amount of tax as per the declarations or returns.

**(b)** Where a dealer fails to pay the amount of tax as required by the notice served upon him under clause (a) before the expiry of the date specified therein, the Commissioner shall, without prejudice to any penalty leviable on such dealer under this Act, cancel the certificate of registration of such dealer:

Provided that notwithstanding the cancellation of certificate of registration under this sub-section, the liability of the dealer shall continue in respect of any tax, penalty or interest for any period prior to the date of the order of the Commissioner canceling the certificate of registration.” ;

(2) in sub-section (3), after the words, brackets and figure “sub-section (2)”, the words, letters, brackets and figure “or clause (b) of sub-section (2A)” shall be inserted;

(3) after sub-section (3), the following sub-section shall be inserted, namely :-

“(4) The Commissioner shall, within ten days of cancellation of certificate of registration under this section, publish in the prescribed manner the details of such cancellation of registration.”.

5. In the principal Act, for section 41AA, the following section shall be substituted, namely :-

Substitution  
of section  
41AA of Guj  
1 of 1970.

Special  
provision for  
deemed  
assessment  
for the period  
prior to 1st  
April, 2000.

“41AA. (1) Notwithstanding anything contained in sub-sections (2) and (3) of section 41, where any dealer has furnished the declarations or returns in respect of any specified period by such dates as prescribed therefor and paid the amount of tax due according to such declaration or return within the time prescribed by or under the Act –

(a) in the case of a dealer whose tax payable for the specified period to which the declaration or return relates does not exceed fifteen thousand rupees, the amount of tax due from the dealer in respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of one thousand rupees for each specified period in the Government treasury on or before the 30<sup>th</sup> November, 2001;

(b) in the case of a dealer whose tax payable for the specified period to which the declaration or return relates exceeds fifteen thousand rupees but does not exceed twenty-five thousand rupees, the amount of tax due from such dealer in respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of two thousand rupees for each specified period in the Government treasury on or before the 30<sup>th</sup> November, 2001.



(2) The payment made by a dealer under clause (a) or (b) of sub-section (1) shall be construed,—

- (a) as if the dealer had furnished revised declaration or revised return under sub-section (3) of section 40, and
  - (b) as payment made under sub-section (3) of section 47 towards the liability of the dealer to pay tax under such revised declaration or revised return.
- (3) Nothing in this section shall apply to a dealer,—
- (a) whose books of accounts, registers, documents have been impounded or seized under section 59, or
  - (b) who has availed of tax exemption or tax deferment under any of the incentive schemes of Government of Gujarat.

*Explanation.*—For the purpose of this section, the words “specified period” means—

- (a) in relation to a dealer who maintains regular books of accounts, any year or part of the year prior to 1st April, 2000 by reference to which the accounts are maintained by him; and
- (b) in relation to any other dealer, any financial year or part of the financial year prior to the said date.”

Amendment of section 47 of Guj. 1 of 1970.

6. In the principal Act, in section 47, in sub-section (4A), for the words “twenty-four per cent.” wherever they occur, the words “eighteen per cent.” shall be substituted.

Amendment of section 54 of Guj. 1 of 1970.

7. In the principal Act, in section 54, in sub-section (1), for the words “fourteen per cent.” occurring at two places, the words “nine per cent.” shall be substituted.

Amendment of Schedule I to Guj. 1 of 1970.

8. In the principal Act, in Schedule I, the entry at serial No. 4 shall be deleted.

Amendment of Schedule II Part A to Guj. 1 of 1970.

9. In the principal Act, in Schedule II, in part A,—
- (1) in the entries at serial No. 13 and 14, in columns 3 and 4, for the words “Two paise”, the words “Four paise” shall be substituted;
  - (2) in the entry at serial No. 28, in columns 3 and 4, for the words “Twelve paise”, the words “Eight paise” shall be substituted;

(3) in the entry at serial No. 40, in columns 3 and 4, for the words "Twenty paise", the words "Sixteen paise" shall be substituted;

(4) in the entry at serial No. 44, in clause (A), in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted;

(5) in the entry at serial No. 56, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(6) after the entry at serial No. 71, the following entry shall be inserted, namely :-

1.	2.	3.	4.
"72.	Bamboo, whether whole or split and articles made of bamboo.	Eight paise in the rupee;	Eight paise in the rupee."

(7) in the entry at serial No. 94, in sub-entry (ii), in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted;

(8) in the entry at serial No. 100, for sub-entry (ii), the following sub-entry shall be substituted, namely :-

1.	2.	3.	4.
"(ii)	pickles, sauces, jams, jellies, ketch-up, pulps and preserved fruits.	Twelve paise in the rupee.	Twelve paise in the rupee."

(9) in the entry at serial No. 101, in sub-entry (ii), in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted;

(10) in the entry at serial No. 128, in sub-entry (6), in columns 3 and 4, for the words "Twelve paise", the words "Eight paise" shall be substituted;

(11) in the entry at serial No. 132, in column 2, for the words "with or without tobacco", the words "without tobacco" shall be substituted;

(12) after the entry at serial No. 150, the following entry shall be inserted, namely :-

1.	2.	3.	4.
"151A	Sim-cards.	Four paise in the rupee.	Four paise in the rupee."

(13) in the entry at serial No. 179, in columns 3 and 4, for the words "Twelve paise", the words "Eight paise" shall be substituted;

(14) in the entry at serial No. 187, in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted;



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## EXTRAORDINARY

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### PART - IV

Acts of the 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 31st March, 2002 is hereby published for general information.

**V. M. KOTHARE,**

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

#### GUJARAT ACT NO. 3 OF 2002.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2002).

#### AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Fifty-third Year of the Republic of India as follows :-

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 2002. Short title and commencement.
- (2) It shall come into force on the 1<sup>st</sup> April, 2002.
2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as the "the principal Act"), in section 2, in clause 21,- Amendment of section 2 of Guj. 1 of 1970.
  - (i) the figures "20, 21," shall be deleted;
  - (ii) for the words and figures "entries 1 and 7", the word and figure "entry 7" shall be substituted.

Guj. 1 of  
1970.

Amendment  
of section  
4A of Guj. 1  
of 1970.

3. In the principal Act, in section 4A, in sub-section(1), for the words and figures "for a period of two years from the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 2000", the words and figures "for the period beginning from the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 2000 and ending on the 28th February, 2003," shall be substituted.

Guj. 9 of  
2000.

Guj. 9 of  
2000.

Amendment  
of section  
30A of Guj.  
1 of 1970.

4. In the principal Act, in section 30A, to sub-section (4), following proviso shall be added, namely:--

"Provided that where any registered dealer who failed to make an application under sub-section (2) within the period prescribed therefor but has applied before the 31st March, 2002, the Commissioner shall impose upon such dealer by way of penalty, a sum of rupees fifty for every day after the expiry of the period prescribed under sub-section (2), subject to maximum of rupees one thousand, for making such application after the prescribed period."

Amendment  
of section  
31AA of  
Guj. 1 of  
1970.

5. In the principal Act, in section 30AA, after sub-section (2A), the following sub-section shall be inserted, namely :-

"(2B) Where any registered dealer fails to make an application as required under sub-section (2) of section 30A on or before the 31st March, 2002, the Commissioner shall cancel his registration with effect from the 1st April, 2002:

Provided that notwithstanding the cancellation of certificate of registration under this sub-section, the liability of the dealer shall continue in respect of any tax, penalty or interest for any period prior to the date of the order of the Commissioner cancelling the certificate of registration."

Amendment  
of section  
41AA of  
Guj. 1 of  
1970.

6. In the principal Act, in section 41AA,-

(1) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) Notwithstanding anything contained in sub-sections (2) and (3) of section 41, where any dealer has furnished the declarations or returns in respect of any specified period by such dates as prescribed therefor and paid the amount of tax due according to such declaration or return within the time prescribed by or under the Act and whose tax payable for the specified period to which the declaration or return relates does not exceed five lakh rupees, the amount of tax due from the dealer in respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of the amount equal to five per cent. of the tax so payable for each specified period in the Government treasury on or before the 30th September, 2002." ;

(2) in sub-section (2), the words, brackets and letters "clause (a) or (b) of" shall be deleted.

Amendment  
of Schedule  
II Part A to  
Guj. 1 of  
1970.

7. In the principal Act, in Schedule II, in Part A,-

(1) in the entry at serial No. 73, in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted;



(2) the entry at serial No. 133A shall be renumbered as sub-entry (i) of that entry and after the sub-entry (i) as so renumbered, the following sub-entry shall be added, namely:-

1.	2.	3.	4.
“(ii) Coconut ( <i>Copra</i> ) excluding tender Coconuts		Four paise in the rupee.	Four paise in the rupee.”;

(3) in the entry at serial No. 140,-

(i) in sub-entry (ii), in columns 3 and 4, for the words “Twelve paise”, the words “Eight paise” shall be substituted;

(ii) in sub-entry (iii), in columns 3 and 4, for the words “Six paise”, the words “Eight paise” shall be substituted;

(4) in the entry at serial No. 166, in columns 3 and 4, for the words “Six paise”, the words “Four paise” shall be substituted.



# The Gujarat Government Gazette

## EXTRA ORDINARY

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### PART - IV

Acts of the 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 6th April, 2002 is hereby published for general information.

**V. M. KOTHARE,**  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 15 OF 2002.

(First published, after having received the assent of the Governor in the  
"Gujarat Government Gazette", on the 6th April, 2002).

### AN ACT

further to amend the Gujarat Sales Tax Act, 1969 and to validate the levy and  
collection of tax in respect of a specified works contract under the said Act.

It is hereby enacted in the Fifty-third Year of the Republic of India as  
follows :—

1. This Act may be called the Gujarat Sales Tax (Amendment and Validation) Act, 2002. Short title.

2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as  
"the principal Act"), in section 57A,— Amendment  
of section  
57A of Guj.  
1 of 1970.

(i) for clause (c), the following clause shall be and shall be deemed always  
to have been substituted with effect from the 1st April, 1997, namely :—

"(c) "specified sale price" in relation to the transfer of property in  
goods (whether as goods or in some other form) involved in the execution of

## GUJARAT GOVERNMENT GAZETTE EX.6-4-2002

[PART-

a works contract, means such amount as is arrived at by deducting from the amount of valuable consideration paid or payable to a person for execution of such works contract, the amount representing labour charges for such execution and the price paid or payable for the goods purchased in the course of inter-State trade or commerce or in the course of import into the territory of India for the use in execution of such works contract; and”;

(ii) in clause (d), for the words “ten lakh rupees”, the words “one crore rupees” shall be and shall be deemed always to have been substituted with effect from the 1<sup>st</sup> day of April, 2002.

3. In the principal Act, for section 57B, the following section shall be and shall be deemed always to have been substituted with effect from the 1st April, 1997, namely:—

“57B. (1) Notwithstanding that the assessment in respect of the specified sales is to be made for a year or part of a year, the tax on such sales shall be payable at source in accordance with the provisions of this section.

(2) Nothing in sub-section (1) shall prejudice the levy of tax on the specified sales under sections 7 and 8.

(3) (a) Any person responsible for paying specified sale price to a contractor for carrying out any work in pursuance of a specified works contract, shall at the time of payment of the whole or part of the specified sale price, deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales.

(b) Any person being a contractor responsible for paying specified sale price to a sub-contractor in pursuance of a contract with the contractor in respect of a specified works contract, shall at the time of payment of the whole or part of the specified sale price deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales.

(c) The contractor, or as the case may be, sub-contractor shall furnish the prescribed Statement to the person or, as the case may be, contractor responsible for paying specified sale price and thereupon such person or contractor shall deduct the amount referred to in clause (a) or (b) on the basis of such Statement.

(4) If a person has entered into works contract with a contractor and the contractor has entered into a contract with a sub-contractor entrusting to the sub-contractor for carrying out of the whole or part of the work (hereinafter referred to as “the sub-contract”) relating to the said works contract and the contractor has at the time of payment of the specified sale price in respect of the said sub-contract to the sub-contractor deducted an amount as a tax under clause (b) of sub-section (3) and has paid the same under sub-section (7), then notwithstanding anything contained in clause (a) of the said sub-section (3), the person shall not at the time of payment of the specified sale price to

Substitution  
of section 57B  
of Guj. 1 of  
1970.

Deduction at  
source in  
certain cases.

the contractor deduct an amount under clause (a) of sub-section (3) equal to the amount of tax paid by the contractor under sub-section (7).

(5) (a) Where the contractor or sub-contractor is not liable to pay tax under this Act on specified sales involved in any specified works contract, he shall make an application to the Commissioner in this behalf.

(b) On receipt of the application under clause (a), if the Commissioner is satisfied that the contractor or sub-contractor is not liable to pay tax under this Act on specified sales involved in the specified works contract, he shall give a certificate to that effect in such form as may be prescribed.

(c) Where any such certificate is given under clause (b), the person responsible for paying any specified sale price under clause (a) or clause (b) of sub-section (3), shall not deduct any amount as a tax in respect of the specified works contract mentioned in the certificate.

(6) Any amount deducted as a tax in accordance with the provisions of sub-section (3), shall be deemed to be an amount received by the contractor or the sub-contractor as part of the specified sale price in pursuance of the specified works contract.

(7) Any person deducting the amount as a tax in accordance with the provisions of sub-section (3) shall -

(a) pay such amount into Government treasury in such manner and within such period as may be prescribed,

(b) obtain treasury receipt therefor, and

(c) furnish a copy of such receipt to the contractor or, as the case may be, the sub-contractor within thirty days from the date on which he obtains the receipt.

(8) Every person deducting the amount as a tax in accordance with the provisions of sub-section (3) shall, at the time of payment of the whole or part of the specified sale price, furnish to the contractor or, as the case may be, the sub-contractor a certificate specifying the amount so deducted and such other particulars as may be prescribed.

(9) Any deduction made in accordance with the provisions of sub-section (3) and paid into the Government treasury under sub-section (7) shall be treated as a payment of tax or, as the case may be, *lump sum* by way of composition under section 55A, on behalf of the contractor or, as the case may be, the sub-contractor, and, on the production of a certificate furnished to him under sub-section (8), alongwith a copy of a treasury receipt given to him under sub-section (7), credit shall be given to him for the amount so deducted in the assessment of tax, if any, made under this Act for the relevant year or, as the case may be, in the payment of the *lump sum*.

(10) Where an amount as a tax on specified sales has not been deducted in accordance with the provisions of this section, the tax on specified sales shall be payable by the contractor or, as the case may be, the sub-contractor directly.

(11) Where any amount deducted under sub-section (3) remains unpaid after expiry of the time specified in sub-section (7), such amount shall be



recoverable as an arrear of land revenue and the Sales Tax authorities shall, for the purpose of effecting recovery of the amount, exercise the powers conferred on them under section 47A.

(12) (a) If any person does not deduct an amount under sub-section (3) or after deducting the amount under that sub-section, fails to pay the same into the Government treasury under sub-section (7) within the time specified therein, he shall be liable to pay such penalty not exceeding twenty-five per cent. of the amount required to be deducted by him under sub-section (3) as may be imposed by the Commissioner.

(b) The Commissioner shall, for the purpose of imposing penalty under clause (a), exercise the same powers as are conferred on him under sub-sections (3) and (4) of section 46 in relation to imposing of penalty under that section.

(13) Where a person deducting the amount of tax in accordance with the provisions of sub-section (3) does not pay the amount so deducted into the Government treasury under sub-section (7) within the time specified therein, there shall be paid by such person, in addition to the penalty imposed on him under sub-section (12), for the period commencing on the date of expiry of the time specified in sub-section (7) and ending on the date of payment of the amount into the Government treasury, simple interest at the rate of twenty-four per cent. during the period from 1st April, 1997 to 31st August, 2001 and thereafter at the rate of eighteen per cent. of the amount not so paid or any less amount remaining unpaid during that period."

Insertion of new section 57D in Guj. I of 1970.

4. In the principal Act, after section 57C, the following section shall be added, namely :-

No deduction at source.

"57D. Notwithstanding anything contained in section 57B, with effect from the 1<sup>st</sup> April, 2002 tax shall not be deducted at source where payment is to be made by the State Government in case of the specified works contract of the State Government, at the time of payment of the whole or part of the specified sale price."

Validation of levy and collection of tax on specified works contract.

5. (1) Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or authority, the tax deducted, levied, assessed, reassessed or collected or purported to have been deducted, levied, assessed, reassessed or collected under the principal Act on specified sales in pursuance of a specified works contract under section 57B shall be and shall be deemed always to have been validly deducted, levied, assessed, reassessed or collected in accordance with law as if the provisions of the principal Act as amended by this Act had been in force at all material times when such tax was deducted, levied, assessed, reassessed or collected and accordingly-

(a) no suit, appeal, application or other proceedings shall be maintained or continued in any court or before any tribunal or authority whatsoever for the refund of the said tax,

(b) no court, tribunal or other authority shall enforce any decree or order directing refund of the said tax, and

(c) recoveries shall be made in accordance with the provisions of the principal Act as amended by this Act as if said provisions had been in force at all material times.

(2) For the removal of doubt, it is hereby declared that,-

(a) nothing in sub-section (1) shall be construed as preventing any person -

(i) from questioning, in accordance with the provisions of the principal Act as amended by this Act, the deduction, levy, assessment, re-assessment or collection of the aforesaid tax, or

(ii) from claiming, in accordance with the provisions of the principal Act as amended by this Act, refund of the aforesaid tax paid by him in excess of the amount due from him.

(b) no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not come into force.



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# The Gujarat Government Gazette

## EXTRAORDINARY

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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 the 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 16<sup>th</sup> September, 2003 is hereby published for general information.

V. M. KOTHARE,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 29 OF 2003.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 17th September, 2003).

### AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Fifty-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 2003.

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.

Guj. 1 of  
1970.

2. In the Gujarat Sales Tax Act, 1969, in Schedule II, in Part A, in the entry at serial No. 33, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Twenty-five paise in the rupee" shall be substituted.

Amendment of  
Schedule II,  
Part A of Guj.1  
of 1970.

IV-Ex.-32-1

32-1



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S. S. PARMAR,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 23 OF 2004.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 18<sup>th</sup> June, 2004).

### AN ACT

further to amend the Gujarat Sales Tax Act, 1969.

It is hereby enacted in the Fifty-fifth Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 2004.  
(2) It shall come into force on the 1<sup>st</sup> July, 2004.
2. In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), after section 55BB, the following new section shall be inserted, namely: -

Short title and commencement.

Insertion of new section 55BBB in Guj. 1 of 1970.



Composition of tax on cooked food, etc. sold by restaurants, caterers, etc.

55BBB. (1) A dealer who is exclusively engaged in the sales of cooked food and such other goods as may be prescribed (hereinafter referred to as "the prescribed goods"), when served, -

- (i) for consumption at or outside, or
- (ii) at functions and parties outside, -

any eating house, restaurant, hotel, refreshment room or boarding establishment, which is not a shop or establishment conducted primarily for the sale of sweetmeats, ice-cream, confectionery, cakes, biscuits or pastries, may make an application, at his option and in the prescribed manner, for the permission to pay in lieu of the amount of tax leviable from him under this Act in respect of the prescribed goods, a *lump sum* by way of composition at the rate specified in sub-section (2).

(2) The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, permit a dealer referred to in sub-section (1) to pay, in lieu of the amount of tax leviable from him under this Act in respect of the prescribed goods, a *lump sum* by way of composition at the rate of four per cent. of the aggregate turnover of sales of prescribed goods:

Provided that the dealer who has been granted permission shall not be liable to pay *lump sum* amount under this sub-section if his aggregate turnover of the sales of prescribed goods, during the period of twelve months immediately preceding the month in which the application has been made under sub-section (1), has not exceeded ten lakhs rupees during such period:

Provided further that such dealer shall become liable to pay *lump sum* amount under this sub-section if his aggregate turnover of the sales of prescribed goods, during the period of twelve months from the date of application under sub-section (1) first exceeds ten lakhs rupees at any time during such period. He shall accordingly become liable to pay *lump sum* amount under this sub-section,-

- (i) from the date on which the aggregate turnover of the sales of prescribed goods first exceeds ten lakhs rupees, and
- (ii) on the amount of the aggregate turnover of the sales of prescribed goods made from the aforesaid date.

*Explanation 1.-* For the purpose of this section, the words "aggregate turnover of sales of prescribed goods" shall mean the aggregate of the amounts of sales price and other charges received or receivable by a dealer in respect of any sales and resales of prescribed goods ( whether tax-free, exempt or taxable or otherwise under this Act) made at all the places of his business during the given period.

*Explanation II.*— For the removal of doubt, it is clarified that a dealer who has been granted permission under sub-section (2) shall continue to be liable to pay tax at the rate applicable on the sales or purchases of taxable goods other than the prescribed goods.

(3) The provisions of sections 13, 51 and 55 shall not be applied in respect of the prescribed goods, to a dealer who has been granted permission under sub-section (2)."

3. In the principal Act, in Schedule I, the entry at serial No. 23 shall be deleted.

Amendment  
of Schedule I  
to Guj. 1 of  
1970.

4. In the principal Act, in Schedule II Part A, in the entry at serial No. 88, in sub-entry (a), in column 2, the words "at one time at a price more than seventy five rupees per person" shall be deleted.

Amendment  
of  
Schedule II,  
Part A to  
Guj. 1 of  
1970.

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