

**Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar
(Sanshodhan) Adhiniyam, 2014**

06 of 2014

[24 March 2014]

CONTENTS

1. Short title and commencement
2. Amendment of Section 2
3. Amendment of Section 3

**Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar
(Sanshodhan) Adhiniyam, 2014**

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PREAMBLE

An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976.

Be it enacted by the Chhattisgarh Legislature in the Sixty-fifth Year of the Republic of India, as follows:--

* Published in the Chhatisgarh Rajsthan (Asadharan) dated 24-3-2014 Page 278(1)

1. Short title and commencement :-

(1) This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2014.

(2) It shall come into force with effect from the 1st April, 2014.

2. Amendment of Section 2 :-

After clause (ff) of sub-section (1) of Section 2 of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976), (here-in-after referred to as the Principal Act), the following shall be inserted, namely:--

"(fff) "Market Value" means the value at which the goods are generally sold in the market or where the goods are not generally

sold in the market or the correct sale price thereof is not ascertainable, such value as may be notified by the State Government."

3. Amendment of Section 3 :-

For sub-clause (ii) of clause (a) of sub-section (2) of Section 3 of the Principal Act, the following shall be substituted, namely:--

"(ii) such tax, as may be notified by the State Government shall be levied from such persons or class of persons, to whom the provisions of sub-section (1) do not apply, and thereupon the tax so notified, shall be paid by such persons or class of persons:"