

Chhattisgarh Value Added Tax (Amendment) Act, 2008

12 of 2008

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Chhattisgarh Value Added Tax (Amendment) Act, 2008

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

1. Short title and Commencement :-

(1) This Act may be called the Chhattisgarh Value Added Tax (Amendment) Act, 2008 (No 12 of 2008). (2) It shall come in to force from 1st April, 2008.

2. Amendment of Section 10 :-

In clause (a) of sub-section (2) of section 10 of the Chhattisgarh Value Added Tax Act, 2005 (No.2 of 2005) here in after referred as Principal Act for the words "one month" the words "three months" shall be substituted, and after the words "commencement of the year" the words "for which the option is made, or from the date of registration, issued after the commencement of the business, in that year, as the case may be" shall be inserted.

3. Amendment of Section 13 :-

In sub-section (3) of section 13 of the Principal Act, for the existing proviso the following proviso shall be substituted namely:- Provided that, if the amount of input tax rebate remains an adjusted and the dealer makes an application for refund of such amount, the assessment shall be made within one year from the date of application and such amount shall be granted by way of refund."

4. Amendment of Section 27 :-

In section 27 of the Principal Act, after sub (2) the following proviso

shall be inserted, namely- Provided that no deduction shall be made under sub-section (1) or sub-section (2), if the amount of tax payable by such dealer or person is in respect of sales of any goods. In the course of inter-state trade or commerce or in the course of export out of the territory of India or import in to the territory of India or export out side the State."

5. Amendment Section 49 :-

In section 49 of the Principal Act, after sub-section (6) the following sub-section shall be added, namely:- (7) Notwithstanding anything contained in sub-section (1) but subject to such restrictions and conditions as may be prescribed, where on an application made by a dealer the State Government is of the opinion that hardship is being caused to such dealer due to any order passed under any of the provisions of this Act other than an order under section 25 or an order passed in pursuance or in consequence of an order by the Tribunal or the Civil Court, High Court or Supreme Court, the State Government may direct the Commissioner to initiate proceedings under sub-section (1) in respect of such order and on such direction the Commissioner shall dispose of such proceeding according to law as if the proceedings had been initiated by him under clause (ii) of sub-section (1): Provided that no such direction shall be given unless- (a) the dealer has exhausted the remedies available to him under section 36, section 48, sub-section (1) of this section or section 56, as the case may be, or the period within which any remedy under the aforesaid provisions can be sought has expired, and / or (b) his application for revision under sub-section (1) has been rejected on merit. Provided further that such an application shall be entertained by the State Government only once."