
Chhattisgarh Value Added Tax (Amendment) Act, 2011**13 of 2011****CONTENTS**

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Chhattisgarh Value Added Tax (Amendment) Act, 2011**13 of 2011**

An Act further to amend the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005). Be it enacted by the Chhattisgarh Legislature in the sixty-second 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, 2011.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. Amendment Of Section 16 :-

For clause (a), (b) and (c) of sub-section (4) of Section 16 of the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005) (hereinafter referred to as the Principal Act), the following clause shall be substituted, namely:-

" (4) (a) On the day the application for grant of a registration certificate as required by sub-section (1) or sub-section (2) is received, the said authority shall grant the applicant a provisional registration certificate in the prescribed form.

(b) After issue of the provisional registration certificate the Commissioner shall require the applicant to produce before him essential evidence and documents in respect of the particulars given in the application as also the accounts relating to the business for verification. On production of the evidence, documents and accounts the Commissioner shall verify the particulars given in the application. On being satisfied about the correctness of the particulars, the Commissioner shall issue to the applicant a registration certificate in the prescribed form not later than fifteen days of the date of receipt of the application for grant of a registration certificate.

(c) If on verification of records produced by the applicant, the Commissioner is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has misrepresented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, reject the application and cancel the provisional registration certificate issued to the applicant from the date of its issue, not later than fifteen days of the date of receipt of the application."

3. Amendment Of Section 19 :-

In sub-clause (iii) of clause (a) of subsection (4) of Section 19 of the Principal Act, after the entry number (3), the following entry shall be added, namely :-

"(4) If a dealer, fails to pay the amount of tax payable which had become due, before the date of filing return for the first quarter of the next year, be liable to pay 1 percent interest in addition to the interest payable under entry number (3) of sub-clause (iii) from such date,"

4. Amendment Of Section 41 :-

In sub-section (2) of Section 41, for the words "forty lac" the words "sixty lac" shall be substituted.

5. Amendment Of Section 48 :-

In Section 48 of the Principal Act,-

(i) In the last line of sub-section (1), after the words "Appeal against such order to the" the words " Additional Commissioner, where such order is passed by any officer specified in clause (c) of sub-section (1) of Section 3 and where such order is passed by an

officer specified in clause (d), (e) and (f) of sub-section (1) of Section 3 to the " shall be inserted.

(ii) In sub-section (4), (5), (6) and (7) before the words "Appellate Deputy Commissioner" wherever they occur the words " Additional Commissioner or" shall be added.

(iii) After sub-section (5), the following subsection (5-A) shall be inserted:-

" (5-A) Where the Commissioner considers that any order passed by any Additional Commissioner of Commercial Tax in so far as it is prejudicial to the interests of revenue he may file an appeal to the Tribunal within two years from date of such order."

6. Amendment Of Section 49 :-

In clause (a) of proviso of sub-section (1) of Section 49 of the Principal Act, before the words "Appellate Deputy Commissioner" the words "Additional Commissioner or" shall be inserted.

7. Amendment Of Section 50 :-

In Section 50 of the Principal Act, before the words "Appellate Deputy Commissioner" wherever they occur the words "Additional Commissioner or" shall be inserted.

8. Amendment Of Section 54 :-

In Section 54 of the Principal Act before the words "Appellate Deputy Commissioner" wherever they occur the words "Additional Commissioner or" shall be inserted

9. Amendment Of Section 56 :-

In clause (a) of sub-section (3) of Section 56 of the Principal Act, after the words "Appellate Deputy Commissioner" the words "and Additional Commissioner" shall be added.

10. Amendment Of Section 71 :-

In Section 71 of the Principal Act,-

(i) In clause (a) of sub-section (4) for the words "five hundred rupees" the words "ten thousand rupees" and for the words "twenty five rupees" the words " one hundred rupees" shall be substituted.

(ii) In clause (b) of sub-section (4), for the words "five hundred rupees" the words "ten thousand rupees" shall be substituted.

