

Chhattisgarh Value Added Tax (Amendment) Act, 2013

14 of 2013

[04 May 2013]

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Chhattisgarh Value Added Tax (Amendment) Act, 2013

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PREAMBLE

An Act further to amend the Chhattisgarh Value Added Tax Act, 2005.

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

* Published in Chhattisgarh Rajpatra (Asadharan) dated 4-5-2013
Pages 362(1).

1. Short title and commencement :-

(1) This Act may be called the Chhattisgarh Value Added Tax (Amendment) Act, 2013.

(2) It shall come into force from 1st April, 2013.

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) (hereinafter referred to as the Principal Act), for the words "fifty lacs", the words "sixty lacs" shall be substituted.

3. Amendment of Section 19 :-

In entry number (3) of sub-clause (iii) of clause (a) of sub-section (4) of Section 19 of the Principal Act, for the figure and word "1 per cent", the figure and word "1.5 per cent" shall be substituted.

4. Amendment of Section 22 :-

In sub-section (1) of Section 22 of the Principal Act, for the words "three calendar years", the words "five calendar years" shall be substituted.

5. Amendment of Section 25 :-

In sub-section (7) of Section 25 of the Principal Act, for the words "twelve per cent", the words "eighteen per cent" shall be substituted.

6. Amendment of Section 41 :-

In sub-section (2) of Section 41 of the Principal Act, for the words "sixty lacs", the words "one crore" shall be substituted.

7. Amendment of Section 49 :-

In sub-section (1) of Section 49 of the Principal Act, after clause (c) the following shall be added, namely:--

"(d) No revision shall be admitted unless the dealer or the person has paid the tax and interest admitted to be payable by him out of the total amount due as per the assessment order."