

**Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2003****17 of 2003****[09 September 2003]**

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**Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2003****17 of 2003****[09 September 2003]**

An Act further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994. Be it enacted by the Chhattisgarh Legislature in the Fifty-fourth Year of the Republic of India as follows:-- \* Published in the C.G. Rajpatra (Asadharan) dated 9-9-2003 Pages 450(12-3--12-4).

**1. Short Title And Commencement :-**

- (i) This Act may be called the Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2003.
- (ii) It shall come into force with effect from 12th May, 2003.

**2. Amendment Of Section 5 :-**

In Section 5 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Principal Act),--

- (i) in clause (a) of sub-section (5), for the figure "5000", the figure "100000" and for the words "Fifty Thousand rupees" the words "Two Lac rupees", shall be substituted;
- (ii) in clause (b) of sub-section (5), for the figure "20000", the figure "100000" and for the words "Fifty Thousand rupees" the words "Two Lac rupees", shall be substituted;

(iii) in clause (c) of sub-section (5), for the words "Two Lac rupees" the words "Five Lac rupees" shall be substituted.

### **3. Amendment Of Section 9-B :-**

In Section 9-B of the Principal Act,--

- (i) in sub-section (1), for the words, "Fifty lacs", wherever they occur, the words "Twenty five lacs" shall be substituted;
- (ii) in sub-section (1) for the figure "8%", the figure "4%" shall be substituted;
- (iii) in clause (i) of sub-section (1) for the words "declared goods" the words "cereals and pulses as specified in clauses (i) and (vi-a) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)" shall be substituted.

### **4. Amendment Of Section 13 :-**

In clause (a) of sub-section (1) of Section 13 of the Principal Act, after the words "the goods specified in Schedule III" the words "except timber" shall be inserted.

### **5. Amendment Of Section 26 :-**

In Section 26 of the Principal Act, in sub-clause (c) of clause(a) of sub-section (4) for the figure "2", the figure "1.25" shall be substituted.

### **6. Amendment Of Section 45-A :-**

In Section 45-A of the Principal Act,--

- (i) in sub-section (10) for the word "ten", the word "five" shall be substituted;
- (ii) proviso of sub-section (12) shall be substituted by the following:--

"Provided that the amount of penalty shall not be less than 3 times of the amount of tax which would have been payable if the goods were sold within the State on the date of seizure."

### **7. Repeal :-**

The Chhattisgarh Vanijyik Kar (Amendment) Ordinance, 2003 (No. 3 of 2003) is hereby repealed.