

Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2004

18 of 2004

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 9-A
3. Amendment Of Section 26
4. Amendment Of Section 27
5. Amendment Of Section 32
6. Amendment Of Section 39
7. Amendment Of Section 61
8. Amendment Of Section 62
9. Amendment Of Section 71
10. Repeal

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An act further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995). Be it enacted by the Chhattisgarh Legislature in the Fifty-fifth Year of the Republic of India as follows :--

1. Short Title And Commencement :-

(1) This Act may be called the Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2004 (No. 18 of 2004). (2) It shall come into force from the date of its publication in the Official Gazette.

2. Amendment Of Section 9-A :-

In section 9-A of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Principal Act), -- (1) The words "as the State Government may specify by notification" shall be omitted. (2) For the word "five" the word "four" shall be substituted.

3. Amendment Of Section 26 :-

In section 26 of the Principal Act,-- (1) In clause (a) of sub-section (4) for the figure "1.25" the figure "1" shall be substituted.

4. Amendment Of Section 27 :-

In section 27 of the Principal Act, -- (1) At the end of clause (a) of

sub-section (2), the sentences "the return or returns furnished by such dealer for that year shall be accepted and his assessment shall be deemed to have been made for the purpose of sub-section (1)." shall be inserted. (2) Clause (b) of sub-section (2) shall be omitted. (3) In clause (c) of sub-section (2) for the words "clause (b)" the words "clause (a)" shall be substituted and the words "under clause (a)" shall be omitted.

5. Amendment Of Section 32 :-

In section 32 of the Principal Act,-- In sub-section (8) for the word "eighteen" the word "twelve" shall be substituted.

6. Amendment Of Section 39 :-

In section 39 of the Principal Act,-- In sub-section (5) for the word "one" the word "half shall" be substituted.

7. Amendment Of Section 61 :-

In section 61 of the Principal Act,-- For existing sub-section (6) the following sub-section shall be substituted -- (6) subject to such procedure as may be prescribed and after such further enquiry as it may think fit, (a) the Appellate Deputy Commissioner shall dispose of every appeal within one calendar year from the date of filing of such appeal. In disposing of such appeal, the Appellate Deputy Commissioner may confirm, reduce, enhance or annul the assessment of tax or imposition of penalty or both but shall not remand the case. Notwithstanding anything contained in this clause, the appeals pending on the commencement of the Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2004 shall be disposed of by the Appellate Deputy Commissioner within one calendar year from the date of the commencement of the said Adhiniyam. (b) the Tribunal may -- (i) confirm, reduce, enhance or annul the assessment of tax or imposition of penalty or both, or (ii) set aside the assessment or the imposition of penalty or both the direct the officer whose order of assessment or imposition of penalty has been appealed against to make a fresh assessment or re-impose penalty, after making such enquiry as it may direct; or (iii) pass such order as it may deem fit.

8. Amendment Of Section 62 :-

In section 62 of the Principal Act,-- (1) in clause (b) of sub-section (1) after the words "as he thinks fit" the words and phrases "within one calendar year from the date of filing of such application for revision" shall be inserted. (2) after sub-section (1) the following sub-section shall be inserted,-- (1-A) Notwithstanding anything

contained in sub-section (1), if the revision under sub-section (1) is in respect of an order of reassessment or reimposition of penalty in pursuance to any direction given in appeal or revision, the Commissioner may pass an order in accordance with the provisions of sub-section (1), but shall not remand the case. (1-B) Where an application for revision filed under clause (b) of sub-section (1) is pending on the date of commencement of the Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam, 2004 it shall be disposed of in accordance with the provisions of sub-section (1) or sub-section (1-A) as the case may be, within one calendar year from the date of commencement of the said Adhiniyam.

9. Amendment Of Section 71 :-

In section 71 of the Principal Act,-- In clause (i) and (ii) of sub-section (1) for the words "one calendar year" the words "three calendar months" shall be substituted.

10. Repeal :-

Chhattisgarh Vanijyik Kar (Sanshodhan) Adhyadesh, 2004 (No. 4 of 2004) is hereby repealed.