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Bombay Sales Tax (Amendment) Act, 1966

15 of 1966

[11 October 1966]

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Bombay Sales Tax (Amendment) Act, 1966

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[11 October 1966]

An Act further to amend the Bombay SalesTax Act, 1959. It is hereby enacted in the Seventeenth Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Bombay SalesTax (Amendment) Act, 1966.

2. Amendment Of Section 8 Of Bom. Li Of 1959 :-

To section 8 of the Bombay Sales Tax Act, 1959(Bom. LI of 1959) (hereinafter referred to as "the principal Act"), the following proviso shall be added, namely:-

"Provided that where the sale of any goods specified in Schedule C has been exempted from payment of tax under section 41, no resale of such goods shall be liable to be deducted from the turnover under clause (ii) on the ground that the goods, so resold, were purchased from a Registered dealer.".

3. Insertion Of New Section 62B In Bom. Li Of 1959 :-

After section 62 A of the principal Act, the following new section shall be inserted, namely:-

"62 B. Levy of fees on application for copies of orders, documents

and of fee for making copies.--

(1) On every application-

(a) for a duplicate copy of a certificate of Registration, Licence, Authorization, Recognition or Permit granted under this Act, or

(b) for a certified copy of an order of assessment or any other order passed or any document produced or filed in any proceeding under this Act, or

(c) for the determination of any question under section 52.

there shall be paid such fee in court fee stamp as may be prescribed

(2) There shall be charged such fee in cash as may be prescribed for making and supplying a duplicate or certified copy of an order or document under this Act or the rules made thereunder and where any copy is required urgently, there shall be charged such extra fee as may be prescribed.

(3) Where an application is made for a copy of any order or document, the applicant may be required to deposit in accordance with the rules made in this behalf such amount as may be necessary to cover the amount of fee chargeable under sub-section (2).".