
Bombay Sales Tax (Gujarat Amendment) Act, 1965**8 of 1965****[27 April 1965]****CONTENTS**

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Bombay Sales Tax (Gujarat Amendment) Act, 1965**8 of 1965****[27 April 1965]**

An Act further to amend the Bombay Sales Tax Act, 1959 for certain purposes including modifications in the rates of tax. It is hereby enacted in the Sixteenth Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Bombay Sales Tax (Gujarat Amendment) Act, 1965.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Amendment Of Section 12 Of Bom. Li Of 1959 :-

In section 12 of the Bombay Sales Tax Act, 1959 (Bom. LI of 1959) (hereinafter referred to as "the principal Act"), after sub-section (1), the following sub-section shall be inserted, namely:-

"(2) Where an authorised dealer or Commission agent has given a

certificate as required by clause (a) or, as the case may be, clause (d), of sub-section (1) and the goods specified in the certificate are sold to another authorised dealer, the authorised dealer to whom the goods are sold shall, when he resells the goods, send to the first mentioned authorised dealer or, as the case may be, the Commission agent, a certificate in the prescribed form stating inter alia whether goods were resold in the course of inter-State trade or commerce or in the course of export out of the territory of India and the date on which the goods were so resold."

3. Amendment Of Section 17-A Of Bom. Li Of 1959 :-

In section 17-A of the principal Act, for the words "by its deletion from one of the Schedules and its insertion in or addition to another Schedule", the words and letter "by its deletion from Schedule A and its insertion in or addition to another Schedule" shall be substituted.

4. Amendment Of Section 18 Of Bom. Li Of 1959 :-

In section 18 of the principal Act,-

(1) in the proviso, for the words "he shall be liable" the words "he shall intimate the date of his retirement to the Commissioner by a notice in that behalf in writing and he shall be liable" shall be substituted;

(2) after the proviso, the following further proviso shall be inserted, namely:-

"Provided further that where no such intimation is given within fifteen days from the date of retirement, the liability of the partner under the first proviso shall continue until the date on which such intimation is received by the Commissioner."

5. Amendment Of Section 19 Of Bom. Li Of 1959 :-

In sub-section (1) of section 19 of the principal Act,-

(i) for the words "Where a dealer" the words "Where a person who is or has been a dealer" shall be substituted; and

(ii) in clause (b), for the words "discontinued after his death" the words "discontinued, whether before or after his death" shall be substituted.

6. Amendment Of Section 49 Of Bom. Li Of 1959 :-

In section 49 of the principal Act,-

(1) in sub-section (2), after the words "such copies or extracts there from" the words "or may place or cause to be placed such marks of identification thereon" shall be inserted;

(2) after sub-section (2), the following sub-section shall be inserted, namely:-

"(2A) The Commissioner may, for the purposes of this Act impound and retain in his custody for such period as he considers necessary any books of account or other documents produced before him in any proceeding under this Act.";

(3) in sub-section (4), after the words "relating to his business" the words "and may make a note or an inventory of any articles or things found in the course of any search which in his opinion will be useful for, or relevant to, any proceeding under this Act or for a prosecution" shall be inserted;

(4) after sub-section (4), the following sub-section shall be inserted, namely:-

"(5) The provisions of the Code of Criminal Procedure, 1898 (V of 1898) relating to searches shall apply, so far as may be, to a search made under sub-section (4)".

7. Amendment Of Schedule-A Of Bom. Li Of 1959 :-

In Schedule A to the principal Act,-

(1) after entry 16, the following entry shall be inserted, namely:-

"16-A. Electrical energy

(2) in entry 42, in column 2, for the words "sold at a price not exceeding five rupees per article or suit" the words "sold at a price not exceeding ten rupees per article or suit" shall be substituted.

8. Amendment Of Schedule-C Of Bom. Li Of 1959 :-

In Schedule C to the principal Act,-

(1) for entry 10-A, the following shall be substituted, namely : -

"10A. Steam Do. Do.";

(2) after entry 32, the following entries shall be inserted, namely: -

"33. Crude Oil, that is to say, petroleum in its natural state before it has been refined or otherwise treated. Six paise in the rupee. Six paise in the rupee.

34. Natural and Associated gas (other than inflammable gas supplied in closed containers as specified in entry 10-A in Schedule E) Do. Do.".

9. Amendment Of Schedule-D Of Bom. L Of 1995 :-

In Schedule D to the principal Act,-

(1) for entry 4, the following shall be substituted, namely:-

"4. Readymade garments and other articles (not being garments and articles to which entry 40 in Schedule A applies) prepared from cotton, (sic) and art silk textile fabrics, sold at a price exceeding ten rupees per article or suit. Four paise in the rupee. Four paise in the rupee";

(2) entry 7-A shall be deleted.

10. Amendment Of Schedule-E Of Bom. Li Of 1959 :-

In Schedule E to the principal Act,-

(1) in entry 3-A, in column 2, for the words "lamps and cookers" the words "lamps and cookers and spare parts and accessories thereof" shall be substituted;

(2) in entry 3-C, in column 2, after the words "propelling pencils", the words "and spare parts and accessories of such pens and pencils" shall be inserted;

(3) in entry 6, in column 2, for the words "edible oil and salt", the words "edible oil, chilly powder and salt" shall be substituted;

(4) in entry 8, in column 2, for the words, figures and letters "entries 4 and 7-A in Schedule D" the words, figure and letter "entry 4 in Schedule D" shall be substituted.