

## **Bombay Sales Tax (Gujarat Amendment) Act, 1967**

**9 of 1967**

**[29 August 1967]**

### CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 8 Of Bom. Li Of 1959
3. Amendment Of Section 8 Of Bom. Li Of 1959
4. Amendment Of Section 9 Of Bom. Li Of 1959
5. Amendment Of Section 10 Of Bom. Li Of 1959
6. Amendment Of Section 11 Of Bom. Li Of 1959
7. Insertion Of New Section 11A In Bom. Li Of 1959
8. Amendment Of Section 12 Of Bom. Li Of 1959
9. Amendment Of Section 12A Of Bom. Li Of 1959
10. Amendment Of Section 14 Of Bom. Li Of 1959
11. Amendment Of Section 15 Of Bom. Li Of 1959
12. Amendment Of Section 15A Of Bom. Li Of 1959
13. Substitution Of New Section 25 For Section 25 In Bom. Li Of 1959
14. Amendment Of Section 31 Of Bom. Li Of 1959
15. Amendment Of Section 36 Of Bom. Li Of 1959
16. Amendment Of Section 63 Of Bom. Li Of 1959
17. Amendment Of Section 74 Of Bom. Li Of 1959
18. Amendment Of Schedule B To Bom. Li Of 1959
19. Amendment Of Schedule C To Bom. Li Of 1959
20. Amendment Of Schedule D To Bom. Li Of 1959
21. Existing Certificates Of Registration And Recognitions Not To Be Affected Until 31st March 1968

## **Bombay Sales Tax (Gujarat Amendment) Act, 1967**

**9 of 1967**

**[29 August 1967]**

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 Eighteenth 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, 1967.

(2) This section shall come into force at once; and all or any of the remaining provisions shall come into force on such date or dates as the State Government may, by notification in the Official Gazette, appoint and different dates may be appointed in respect of different provisions.

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

In section 3 the Bombay Sales Tax Act, 1959 (Bom. LI of 1959) (hereinafter referred to as "the principal Act"), in sub-section (4), in item No. (i)-

(1) for the letters and figures "Rs. 10,000" the letters, and figures "Rs. 20,000" shall be substituted;

(2) in clause (b), for the letters and figures "Rs. 2,500" where they occur at two places the letters and figures "Rs. 4,000" shall be substituted.

## **3. Amendment Of Section 8 Of Bom. Li Of 1959 :-**

In section 8 of the principal Act, in clause (iii), the words "or Recognised dealer" where they occur at two places shall be deleted.

## **4. Amendment Of Section 9 Of Bom. Li Of 1959 :-**

In section 9 of the principal Act, in clause (iii), the words "Recognised dealer" shall be deleted.

## **5. Amendment Of Section 10 Of Bom. Li Of 1959 :-**

In section 10 of the principal Act,-

(1) in sub-section (1), in clause (iii), the words "or Recognised dealer", where they occur at two places shall be deleted;

(2) in sub-section (2), in clause (ii), the words "or Recognised dealer" shall be deleted.

## **6. Amendment Of Section 11 Of Bom. Li Of 1959 :-**

In section 11 of the principal Act, for the words "at the rate of two naya paisa", the words "at the rate of three paise" shall be substituted.

## **7. Insertion Of New Section 11A In Bom. Li Of 1959 :-**

After section 11 of the principal Act, the following section shall be inserted, namely:-

"11A. Tax payable at a reduced rate on certain sales.--

Where any dealer liable to pay tax under this Act sells any taxable goods-

(1) to a Recognised dealer, who certifies in the prescribed form-

(a) that the goods are of the class specified in his Recognition, and  
(b) that they are purchased by him for use by him within the State in the manufacture of taxable goods for sale by him or in the packing of the goods so manufactured; or

(2) to a Commission agent holding a permit who certifies in the prescribed form-

(a) that the goods are purchased on behalf of his principal, who is a Recognised dealer,

(b) that the goods are of a class specified in the Recognition held by his principal,

(c) that the principal will use the goods within the State in the manufacture of taxable goods for sale or in the packing of the goods so (sic), and

(d) that he will despatch the goods to his principal within three months from the date of purchase,

then, notwithstanding anything contained in sections 7, 8, 9 or 10, on such sale of goods to the Recognised dealer or as the case may be, Commission agent, the dealer shall be liable to pay a sales tax at the rate of two parse in the rupee".

#### **8. Amendment Of Section 12 Of Bom. Li Of 1959 :-**

In section 12 of the principal Act, in sub-section (1)-

(1) for the words "Recognised dealer or Licensed dealer" the words "or Licensed dealer" shall be substituted;

(2) clause (b) shall be deleted;

(3) sub-clause (ii) of clause (d) shall be deleted.

#### **9. Amendment Of Section 12A Of Bom. Li Of 1959 :-**

In section 12A of the principal Act, for the words and figures "section 11 or 12" the words, figures and letter "section 11, 11A or 12" shall be substituted.

#### **10. Amendment Of Section 14 Of Bom. Li Of 1959 :-**

In section 14 of the principal Act,-

- (i) for the words and figures "section 11 or 12" wherever they occur the words, figures and letter "section 11, 11A or 12" shall be substituted;
- (ii) in the proviso to sub-section (1), for the Word and figures "section 11" the words, figures and letter "section 11 or 11A" shall be substituted.

**11. Amendment Of Section 15 Of Bom. Li Of 1959 :-**

In section 15 of the principal Act, for the words and figures "section 11 or 12" where they occur at two places the words, figures and letter "section 11, 11A or 12" shall be substituted.

**12. Amendment Of Section 15A Of Bom. Li Of 1959 :-**

In section 15A of the principal Act, in sub-section (2), for the words and figures "under section 12" the words, figures and letter "under section 11A or 12 for using the same in the packing of the goods manufactured for sale or" shall be substituted.

**13. Substitution Of New Section 25 For Section 25 In Bom. Li Of 1959 :-**

For section 25 of the principal Act, the following section shall be substituted, namely:-

"25. Recognitions.--

Where during the previous or current year, the value of all taxable goods manufactured by a registered dealer for sale by him exceeds Rs. 4,000, he may apply for recognition to the Commissioner. Subject to the provisions of section 27, the Commissioner shall, in respect of any goods required by the dealer for use within the State in the manufacture of taxable goods or in the packing of goods so manufactured, if the dealer satisfies such further requirements (including the furnishing of adequate security) as may be prescribed, issue to him a Recognition in such form and on such conditions, as may be prescribed."

**14. Amendment Of Section 31 Of Bom. Li Of 1959 :-**

In section 31 of the principal Act, in clause (d), for the words and figures "section 11 or 12" the words, figures and letter "section 11, 11A or 12" shall be substituted.

**15. Amendment Of Section 36 Of Bom. Li Of 1959 :-**

In section 36 of the principal Act-

(1) in sub-section (1), for the words and figures "section 11 or 12" the words, figures and letter "section 11, 11A or 12" shall be substituted;

(2) in sub-section (3), for the words "for each complete month" where they occur at two places the words "per month" shall be substituted;

(3) after sub-section (3), the following sub-section shall be inserted, namely:-

"(3A) Where a dealer has failed to pay the whole of the amount of tax as required by sub-section (2) of section 38 or the whole of the extra amount of tax as required by sub-section (3) of that section or where in the case of a dealer the amount of tax assessed or re-assessed for any period under section 33 or section 35 exceeds the sum already paid by a dealer in respect of such period prior to such assessment or reassessment by more than twenty per cent of the sum so paid, the dealer shall be deemed to have failed to pay the tax to the extent of the difference between the amount payable as aforesaid and the amount paid and the dealer shall pay by way of penalty on the amount of difference a sum calculated in accordance with the provisions of sub-section (3) and the provisions of sub-section (3) shall so far as may be apply thereto."

#### **16. Amendment Of Section 63 Of Bom. Li Of 1959 :-**

In section 63 of the principal Act, in sub-section (1), in clause (f), for the words and figures "section 11 or 12" the words, figures and letter "section 11, 11A or 12" shall be substituted.

#### **17. Amendment Of Section 74 Of Bom. Li Of 1959 :-**

In section 74 of the principal Act, in sub-section (2), in clause (iii), for the words and figures "sections 11 and 12" the words, figures and letter "sections 11, 11A and 12" shall be substituted.

#### **18. Amendment Of Schedule B To Bom. Li Of 1959 :-**

In Schedule B to the principal Act,-

(1) in Part I, in entries 1, 2 and 3, in columns 3 and 4, for the words "Two naye paise in the rupee" the words "Three paise in the rupee" shall be substituted;

(2) in Part II in entries 1, 2, 3 and 4, in columns 3 and 4, for the

words "Two naye paise in the rupee" the words "Three paise in the rupee" shall be substituted and in entries 5 and 6, in columns 3 and 4, the expression "Do" shall be construed as a reference to three paise in the rupee.

**19. Amendment Of Schedule C To Bom. Li Of 1959 :-**

In Schedule C to the principal Act-

(1) in entry 1, in columns 3 and 4, for the words "Two naye paise in the rupee" the words "Three paise in the rupee" shall be substituted;

(2) in entry 4, in columns 3 and 4, for the words "Two naye paise in the rupee", the words "Three paise in the rupee", shall be substituted and in entries 5, 5A, 6, 7 and 8, in columns 3 and 4, the expression "Do" shall be construed as a reference to three paise in the rupee;

(3) in entry 10, in columns 3 and 4, for the words "Two naye paise in the rupee", the words "Three paise in the rupee" shall be substituted and in entries 10A and 11, in columns 3 and 4, the expression "Do" shall be construed as a reference to three paise in the rupee.

**20. Amendment Of Schedule D To Bom. Li Of 1959 :-**

In Schedule D to the principal Act, in entries 2 and 2A, in columns 3 and 4, for the words "Two naye paise in the rupee" the words "Three paise in the rupee" shall be substituted and in entry 2B, in columns 3 and 4, the expression "Do" shall be construed as a reference to three paise in the rupee.

**21. Existing Certificates Of Registration And Recognitions Not To Be Affected Until 31St March 1968 :-**

Subject to the provisions of section 3 of the principal Act, the certificate of registration issued to a dealer or a Recognition issued to a dealer under the principal Act and subsisting immediately before the commencement of this Act shall not be rendered ineffective until the end of March 1968 merely by reason of the fact that it is inconsistent with the limit of turnover specified in sections 3 and 25 of the principal Act as amended by this Act.