
Gujarat Carriage Of Goods Taxation (Amendment) Act, 1964**10 of 1965****[27 April 1965]****CONTENTS**

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Gujarat Carriage Of Goods Taxation (Amendment) Act, 1964**10 of 1965****[27 April 1965]**

An Act further to amend the Gujarat Carriage of Goods Taxation Act, 1962. It is hereby enacted in the Fifteenth Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Gujarat Carriage of Goods Taxation (Amendment) Act, 1964.

2. Amendment Of Section 12 Of Guj. Xxxiii Of 1962 :-

In section 12 of the Gujarat Carriage of Goods Taxation Act, 1962 (Guj. XXX. III of 1962) (hereinafter referred to as "the principal Act")-

(i) after sub-section (1), the following shall be inserted, namely :-

"(1A) Notwithstanding anything contained in sub-section (1) every operator of a goods vehicle shall have an option of lump sum payment of tax to be exercised as provided in sub-section (2) within ninety days from the date of the commencement of the Gujarat Carriage Of Goods Taxation (Amendment) Act, 1964 (Guj. 10 of 1965) and any person who becomes such an operator on a day after that date may exercise such option within two months of such day.";

(ii) for sub-section (2) the following shall be substituted, namely:-
"(2) An operator desiring to exercise the option of lump sum payment of tax shall make an application to the Taxation Officer in such form as may be prescribed to permit him to make in lieu of the amount of tax payable by him under the foregoing provisions of this Act, a lump sum payment of such amount as may be fixed by the State Government by notification in the Official Gazette, regard being had to the carrying capacity of the vehicle but so, however, that, in no case shall the amount exceed the product obtained by multiplying the payload in metric tonnes by rupees 22 per month per public goods vehicle and rupees 15 per month per private goods vehicle respectively. On such application being made, the Taxation Officer may grant such permission and thereupon, subject to the provisions of sub-section (3) the payment shall be made accordingly on the prescribed date and in the prescribed manner."; (iii) sub-section (4) shall be deleted.

3. Amendment Of Section 16 Of Guj. Xxxiii Of 1962 :-

In section 16 of the principal Act, in the proviso to sub-section (1) after the words "to be due" the words "and the memorandum of appeal bears a court fee stamp of the value of five rupees" shall be inserted.

4. Amendment Of Section 32 Of Guj. Xxxiii Of 1962 :-

In section 32 of the principal Act, after sub-section (2) the following sub-section shall be inserted, namely:-

"(2A) Such rules may provide for the inspection or search of documents and supply of copies or extracts thereof and, the fees to be levied therefor."