

Gujarat Education Cess (Amendment) Act, 1970

8 of 1970

[15 July 1970]

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An Act further to amend the Gujarat Education Cess Act, 1962 for certain purposes. It is hereby enacted in the Twenty-first Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Gujarat Education Cess (Amendment) Act, 1970.

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

In section 12 of the Gujarat Education Cess Act, 1962 (GUJ. XXXV of 1962) (hereinafter referred to as "the principal Act"), for sub-section (1), the following shall be substituted namely:-

"(1) Subject to the provisions of this Act, there shall be levied and collected with effect from the 1st day of April 1970 a tax on lands and buildings situated in an urban area at the following rates, that is to say:-

(a) where a building or land is used for residential purposes or any purpose other than trade, commerce or industry or the carrying on of a profession or business-

(i) if the annual letting value thereof exceeds three hundred rupees

but does not exceed one thousand rupees, at the rate of three per cent of the annual letting value;

(ii) if the annual letting value thereof exceeds one thousand rupees but does not exceed two thousand and five hundred rupees, at the rate of the per cent of the annual letting value;

(iii) if the annual letting value thereof exceeds two thousand and five hundred rupees but does not exceed four thousand and five hundred rupees, at the rate of six per cent of the annual letting value, and

(iv) if the annual letting value thereof exceeds four thousand and five hundred rupees, at the rate of seven per cent of the annual letting value, and

(b) where a building or land is used for the purpose of trade, commerce or industry, or the carrying on of a profession or business, at one and half times the rate specified in items (i) to (iv) in clause (a) above in respect of the building or land of corresponding annual letting value"

3. Amendment Of Section 13 Of Guj. Xxxv Of 1962 :-

In section 13 of the principal Act, in clause (3), for the words "State Government, may" the words "State Government, if it considers it necessary to do so in the public interest, may" shall be substituted.

4. Amendment Of Section 19 Of Guj. Xxxv Of 1962 :-

In section 19 of the principal Act,-

(1) in sub-section (1), for the words "be entitled to recover the amount of the tax from the person" the words "be entitled to recover an amount not exceeding half the amount of the tax from the person" shall be substituted:

(2) in sub-section (2), for the words "from the occupiers of the tenements the amounts paid" the words "from the occupiers of the tenements amounts not exceeding half the amounts paid" shall be substituted.

5. Amendment Of Section 20 Of Guj. Xxxv Of 1962 :-

In section 20 of the principal Act -

(1) in sub-section (1), for the words "from his tenant the difference" the words "from his tenant not more than half of the difference" shall be substituted;

(2) in sub-section (2), for the words "from his sub-tenant the difference" the words "from his sub-tenant not more than half of the difference" shall be substituted.

6. Savings :-

Notwithstanding the amendments made in sections 19 and 20 of the principal Act by this Act, a person shall be entitled to recover the amount of tax under the said section 19 or, as the case may be, the amount of difference under the said section 20, in relation to the tax levied for any period prior to the commencement of this Act, whether the tax is paid before or after such commencement, as if this Act had not been passed.