

Gujarat Sales Tax (Amendment) Act, 1982

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Gujarat Sales Tax (Amendment) Act, 1982

It is hereby enacted in the Thirty-second Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1982. (2) It shall be deemed to have come into force on the 23rd December, 1981.

2. Amendment Of Section 2 Of Guj. 1 Of 1970 :-

In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 2, in clause (26), for the word and figures "13 and 15", the word, figures and letter "13, 15 and 19A" shall be substituted.

3. Insertion Of New Section 19A In Guj. 1 Of 1970 :-

In the principal Act, after section 19, the following section shall be inserted, namely:- "19A. Levy of sales tax or purchase tax on oilcakes. - (1) There shall be levied a sales tax or purchase tax on the turnover of sales or, as the case may be, turnover of purchases of oilcakes sold or purchased by a dealer liable to pay tax under this Act, at the rate of four paise in the rupee, but after deducting from such turnover, - (i) where such turnover relates to sales of oilcakes, sales or resales of oilcakes to a registered dealer, upon such dealer furnishing such certificate as may be prescribed; (ii) where such turnover relates to purchases of oilcakes, purchases of oilcakes resold by him. (2) Where under any provision of this Act other than this section, any tax has been levied or is leviable on the sale or purchase of oilcakes, no further tax shall be levied under

this section on such sale of purchase."

4. Amendment Of Schedule Ii, Part B Of Guj. 1 Of 1970 :-

In the principal Act, in Schedule II, Part B, for entry 11, the following entry shall be substituted, namely:- 11 De-oiled cakes. do. do.

5. Amendment Of Schedule Iii Of Guj. 1 Of 1970 :-

In the principal Act, in Schedule III, in entry 13, for the words and figures "in section 18" the words, figures and letter "in sections 18 and 19A" shall be substituted.

6. Repeal And Saving :-

(1) The Gujarat Sales Tax (Second Amendment) Ordinance, 1981 (See page 23 supra.), is hereby repealed. (2) Notwithstanding such repeal anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.