

Gujarat Sales Tax (Amendment) Act, 1995

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Gujarat Sales Tax (Amendment) Act, 1995

An Act further to amend the Gujarat Sales Tax Act, 1969. It is hereby enacted in the Forty-sixth 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, 1995. (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 Guj. 1 Of 1970 :-

In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), in section 12, for the words "six month", wherever they occur, the words "twelve months" shall be substituted.

3. Amendment Of Section 13 Of Guj. 1 Of 1970 :-

In the principal Act, in section 13, for the words "six months", wherever they occur, the words "twelve months" shall be substituted.

4. Amendment Of Section 16 Of Guj. 1 Of 1970 :-

In the principal Act, in section 16, for sub-section (5), the following sub-section shall be substituted, namely:- "(5) Where a dealer is liable to pay tax under this section, the sales tax levied or leviable under clause (aa) of sub-section (1) or clause (aa) of sub-section (2) of section 12, or the purchase tax levied or leviable under

section 15A shall be set-off against the purchase tax payable under this section."

5. Amendment Of Section 41 Of Guj. 1 Of 1970 :-

In the principal Act, in section 41, in sub-section (3), in the second proviso, in clause (a), for the words "five lakhs", the words "ten lakhs" and for the words "five thousand", the words "ten thousand" shall be and shall be deemed always to have been substituted with effect from 1st April, 1995.

6. Insertion Of New Section 41Aa In Guj. 1 Of 1970 :-

In the principal Act, after section 41, the following new section shall be inserted, namely:- "41 AA. Special provision for deemed assessment for the period prior to 1st April, 1994. - (1) Notwithstanding anything contained in sub-sections (2) and (3) of section 41, - where any dealer has furnished the declarations or returns in respect of any specified period by such dates as prescribed therefor and paid the amount of tax due according to such declaration or return within the time prescribed by or under Act, - (a) in the case of a dealer, to whom a notice is issued under sub-section (3) of section 41 and whose turnover of purchases or turnover of specified sales or turnover of sales during the specified period to which the declaration or return relates does not exceed five lakhs rupees and the tax payable for the specified period does not exceed five thousand rupees, the amount of tax due from the dealer in respect of such declaration or return shall be deemed to have been assessed, if the dealer at his option makes payment of two hundred and fifty rupees, for each specified period in the Government treasury on or before 31st March, 1996; (b) in the case of a dealer whose turnover of purchases or turnover of specified sales or turnover of sales during the specified period to which the declaration or return relates does not exceed fifteen lakhs rupees and the tax payable for the specified period does not exceed twenty-five thousand rupees, the amount of tax due from such dealer in respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of rupees five hundred for each specified period in the Government treasury on or before 31st March, 1996; (c) in the case of a dealer whose turnover of purchases or turnover of specified sales or turnover of sales during the specified period to which the declaration or return relates exceeds fifteen lakhs rupees but does not exceed twenty-five lakhs rupees and the tax payable

for the specified period does not exceed the twenty-five thousand rupees, the amount of tax due from such dealer in respect of such declaration or return shall, irrespective of whether a notice under sub-section (3) of section 41 is issued or not, be deemed to have been assessed, if the dealer at his option makes payment of one thousand rupees for each specified period in the Government treasury on or before 31st March, 1996; (2) The payment made by a dealer under clause (a), (b) or (c), of sub-section (1) shall be construed, - (a) as if the dealer had furnished revised declaration or revised return under sub-section (3) of section 40, and (b) as payment made under sub-section (3) of section 47 towards the liability of the dealer to pay tax under such revised declaration or revised return. (3) Nothing in this section shall apply to a dealer whose books of accounts, registers, or documents have been seized under sub-section (4) of section 59. Explanation. - For the purposes of this section, the words specified period means - (a) in relation to a dealer who maintains regular books of accounts, any year or part of the year prior to 1st April, 1994, by reference to which the accounts are maintained by him; and (b) in relation to any other dealer, any financial year or part of the financial year prior to the said date."

7. Amendment Of Section 47 Of Guj. 1 Of 1970 :-

In the principal Act, in section 47, in sub-section (4A), in the proviso, after clause (v), the following shall be inserted, namely:- "(vi) in the case where in assessing the amount of tax from any dealer under this Act in respect of any period, the time taken for making an order of assessment exceeds thirty-six months from the date of expiry of the time prescribed for payment of tax under sub-section (1), (2) or (3) of section 47, in respect of the period exceeding thirty-six months."

8. Amendment Of Section 55B Of Guj. 1 Of 1970 :-

In the principal Act, in section 55B, after the word "Shamiyana", the words "electrical fans, electrical goods, furniture or utensils" shall be inserted.

9. Amendment Of Schedule I To Guj. 1 Of 1970 :-

In the principal Act, in Schedule I, - (1) in the entry at serial No. 14, in column 2, for the brackets and words "(but excluding cotton seeds), other oil cakes and de-oiled cakes", the brackets and words "(but excluding cotton seeds, other oil cakes and de-oiled cakes)" shall be substituted; (2) in the entry at serial No. 37, in column 2,

for the words "one hundred rupees", the words "one hundred and fifty rupees" shall be substituted; (3) in the entry at serial No. 41, in column 2, for the words "Ghamelas and Tagaras", the words "Ghamelas and Tagaras made of G.P. sheets and C.R. sheets" shall be substituted; (4) in the entry at serial No. 49, in column 2, for the letters and word "Rs. forty", the words "rupees fifty" shall be substituted; (5) the entry at serial No. 83 shall be deleted; (6) in the entry at serial No. 89, in column 2, for the word "Toys", the words "Toys other than electronic toys" shall be substituted.

10. Amendment Of Schedule Ii To Guj. 1 Of 1970 :-

In the principal Act, in Schedule II, - (A) in Part A, - (1) for the entry at serial No. 31, the following shall be substituted, namely:- "31 Hosiery goods Two paise in the rupee Two paise in the rupee"; (2) after the entry at serial No. 31, the following new entry shall be inserted, namely:- "31A. Isabgul Three paise in the rupee Three paise in the rupee"; (3) for the entry at serial No. 66, the following shall be substituted, namely:- "66. Agarbatti, Two paise in the rupee Two paise in the rupee"; padi, dhoop dhoop-batti and loban (4) in the entry at serial No. 78, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Four paise in the rupee" shall be substituted; (5) in the entry at serial No. 97, in sub-entry (D), in item (9), in column 2, after the words "electronic games" occurring at two places, the words "electronic toys" shall be inserted; (6) in the entry at serial No. 121, in columns 3 and 4, for the words "four paise in the rupee", the words "twenty paise in the rupee" shall be substituted; (7) for the entry at serial No. 127, the following shall be substituted, namely:- "127 Mosquito repellents in any Four paise Four paise in form including its equipments in the rupee the rupee"; and devices. (8) in the entry at serial No. 128, in sub-entry (6), in column 2, for the words "tyres and tubes", the words "tyres, tubes and flaps" shall be substituted; (9) in the entry at serial No. 134, in columns 3 and 4, for the words "six paise in the rupee" the words "four paise in the rupee" shall be substituted; (10) in the entry at serial No. 151, in columns 3 and 4, for the words "five paise in the rupee", the words "four paise in the rupee" shall be substituted; (11) for the entry at serial No. 152, the following shall be substituted, namely:- "152 (1) Spectacles, ophthalmic lenses, Four paise Four paise contact lenses, frames, spare in the rupee in the parts and accessories thereof, rupee and rough blanks (2) Goggles and sun-glasses Twelve paise Twelve in the rupee paise in the rupee"; (12) in the entry at serial No. 165,

in sub-entry (ii), in columns 3 and 4, for the words "seven paise in the rupee", the words "four paise in the rupee" shall be substituted; (13) in the entry at serial No. 180, in columns 3 and 4, for the words "fourteen paise in the rupee", the words "four paise in the rupee", shall be substituted; (14) in the entry at serial No. 182, in sub-entry (i), in columns 3 and 4, for the words "one paise in the rupee", the words "two paise in the rupee" shall be substituted; (15) in the entry at serial No. 183, in columns 3 and 4, for the words "twelve paise in the rupee", the words "four paise in the rupee" shall be substituted; (16) after the entry at serial No. 184B, the following new entry shall be inserted, namely:- "184C. (i) Variali (ani seeds), Three paise Three paise in the rupee in the (ii) Jira (cumin seeds), rupee."; (iii) Methi (fenugru seeds), (iv) Ajma (ajwa), (v) Kalingada seeds, (vi) Asalia. (17) in the entry at serial No. 192, in sub-entry (ii), in columns 3 and 4, for the words "fourteen paise in the rupee" the words "four paise in the rupee" shall be substituted; (18) in the entry at serial No. 193, in columns 3 and 4, for the words "seven paise in the rupee", the words "four paise in the rupee" shall be substituted; (B) in Part B, entries at serial Nos. 3, 4, 5 and 6 shall be deleted. The Statement of Objects and Reasons and the Memorandum regarding Delegated Legislation appended to the Gujarat Sales Tax (Amendment) Bill, 1995 (Bill No. 21 of 1995 (Gujarat Government Gazette, Extraordinary No. 21, Part V, dated 20th July, 1995, page 21-7)) run as follows:-

STATEMENT OF OBJECTS AND REASONS This Bill seeks to amend the Gujarat Sales Tax Act, 1969 with a view to giving effect to the proposals contained in the Budget Speech of the Finance Minister in the Legislative Assembly on 21st June, 1995. An opportunity is also taken - (i) to amend section 16 as a consequence of the amendment made in section 12 by Guj. Act No. 10 of 1994 so as to allow full set-off of tax levied or leviable against purchase tax under section 16; (ii) to amend entries Nos. 14, 41 and 89 in Schedule I with a view to clarifying the intention underlying the said entries. This Bill seeks to achieve the aforesaid objects."

MEMORANDUM REGARDING DELEGATED LEGISLATION

"The Bill involves delegation of legislative power in the following respect:- Clause 1. - Sub clause (2) of this clause empowers the State Government to appoint, by notification in the Official Gazette, the date on which the Act shall come into force. The delegation of legislative power as aforesaid, is necessary and is of a normal character."

