

Gujarat Sales Tax (Amendment) Act, 1997

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Gujarat Sales Tax (Amendment) Act, 1997

An Act further to amend the Gujarat Sales Tax Act, 1969. It is hereby enacted in the Forty-eighth Year of the Republic of India as follows:- Statement of Object 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 the 21st February, 1997. An opportunity is taken to incorporate, wherever feasible, in the Schedule II, Part A, the rates of tax as reduced by notifications under sub-section (2) of section 49 of the Act. The following notes on clauses explain in brief the important provisions of the Bill:- Clause 8. - This clause seeks to insert new section 55BB in the Act providing for composition of tax on sales of lottery tickets. In the new section 55BB, the dealer is required to pay a lump sum by way of composition at the rate of two lakh fifty thousand rupees per lottery scheme in a month or part thereof. Clause 9. - This clause seeks to insert a new Chapter VA consisting of two sections, viz., 57A and 57B. New section 57A seeks to define certain expressions used in new section 57B. Section 57B seeks to provide for deduction of an amount as tax by person responsible for paying specified sale price to a contractor at the rate of two paise in the rupee of such payment. Similarly, it also provides for requiring a contractor responsible for paying the

specified sale price to a sub-contractor to deduct from such price an amount equal to two paise in a rupee of such payment. It also provides for imposition of penalty on a person who does not deduct an amount as required or after deducting the amount fails to pay the same into Government treasury and for charging of interest at the rate of 24 per cent for the delayed payment in the Government treasury."

1. Short Title And Commencement :-

(1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1997. (2) It shall come into force on the 1st April, 1997.

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, - (1) for clause (21), the following clause shall be substituted, namely:- "(21) prohibited goods means the goods described in entries 1, 2, 4, 5, 12, 13A, 13B, 15, 16A, 17, 19, 20, 21, 22, 22A, 23, 25, 27, 32, 33, 34, 35, 36, 37, 38, 40, 42, 44, 45, 46, 54, 55, 57, 59, 60, 61A and 62 in Schedule II, Part A, or in entries 1, 2 and 7 in Schedule II, Part B and such other goods as the State Government may, from time to time, by notification in the Official Gazette, specify."; (2) in clause (32), the words "turnover tax" shall be deleted.

3. Deletion Of Section 10A Of Guj. 1 Of 1970 :-

In the principal Act, section 10A shall be deleted.

4. Amendment Of Section 11 Of Guj. 1 Of 1970 :-

In the principal Act, in section 11, - (i) for the figures, word and letter "7, 8 or 10A", the figures and word "7 or 8" shall be substituted; (ii) in the marginal note, for the figures, word and letter "7, 8 or 10A", the figures and word "7 or 8" shall be substituted.

5. Amendment Of Section 15A Of Guj. 1 Of 1970 :-

In the principal Act, in section 15A, for the figures and words "2.4 paise in the rupee", the words "two paise in the rupee" shall be substituted.

6. Amendment Of Section 15B Of Guj. 1 Of 1970 :-

In the principal Act, in section 15B, for the figures and words "4.8 paise in the rupee", the words "six paise in the rupee" shall be substituted.

7. Amendment Of Section 46 Of Guj. 1 Of 1970 :-

In the principal Act, in section 46, in sub-section (1), for the words, figures and letter "section 10A or section 56 or both" occurring at two places, the word and figures "section 56" shall be substituted.

8. Insertion Of New Section 55Bb In Guj. 1 Of 1970 :-

In the principal Act, after section 55B, the following new section shall be inserted, namely:- "55BB. Composition of tax on lottery tickets. - The Commissioner may, subject to such conditions as may be prescribed, permit any dealer engaged in sale of lottery tickets to pay at his option in lieu of the amount of tax leviable from him on the sale of lottery tickets under section 7 in respect of a month, a lump sum by way of composition at the rate of two lakhs fifty thousand rupees per lottery scheme in a month or part thereof."

9. Insertion Of New Chapter In Guj. 1 Of 1970 :-

In the principal Act, after Chapter V, the following new chapter shall be inserted, namely:- "CHAPTER VA Deduction at source57A. Definitions - For the purposes of this Chapter, unless the context otherwise requires, - (a) contractor or sub-contractor means the dealer referred to in sub-clause (f) of clause (10) of section 2; (b) specified sale means the sale referred to in sub-clause (c) of clause (28) of section 2; (c) specified sale price means the sale price referred to in sub-clause (b) of clause (29) of section 2; and (d) specified works contract means a works contract, the specified sale price of which exceeds ten lakh rupees. 57B. Deduction at source in certain cases - (1) Notwithstanding that the assessment in respect of the specified sales is to be made for a year or part of a year, the tax on such sales shall be payable at source in accordance with the provisions of this section. (2) Nothing in sub-section (1) shall prejudice the levy of tax on the specified sales under sections 7 and 8. (3)(a) Any person responsible for paying specified sale price to a contractor for carrying out any work in pursuance of a specified works contract, shall at the time of payment of the whole or part of the specified sale price, deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales. (b) Any person being a contractor responsible for paying specified sale price to a sub-contractor in pursuance of a contract with the sub-contractor for carrying out the whole or part of the work undertaken by the contractor in respect of a specified works contract shall at the time of payment of the whole or part of the specified sale price, deduct from such price an amount equal to two paise in a rupee of such payment as a tax on specified sales. (4)(a) Where the Commissioner is satisfied that the contractor or the sub-

contractor is not liable to pay tax under this Act on specified sales involved in any specified works contract, he shall, on an application made by the contractor or the sub-contractor in this behalf, give him a certificate to that effect in such form as may be prescribed. (b) Where any such certificate is given under clause (a), the person responsible for paying any specified sale price under clause (a) or clause (b) of sub-section (3) shall not deduct any amount as tax in respect of the specified works contract mentioned in the certificate. (5) Any amount deducted as tax in accordance with the provisions of sub-section (3), shall be deemed to be an amount received by the contractor or the sub-contractor as part of the specified sale price in pursuance of the specified works contract. (6) Any person deducting the amount as tax in accordance with the provisions of sub-section (3) shall - (a) pay such amount into a Government Treasury within ten days from the date of deduction of the amount, (b) obtain a treasury receipt therefor, and (c) furnish a copy of such receipt to the contractor or, as the case may be, the sub-contractor. (7) Every person deducting the amount as tax in accordance with the provisions of sub-section (3) shall, at the time of payment of the whole or part of the specified sale price, furnish to the contractor or, as the case may be, the sub-contractor, a certificate specifying the amount so deducted and such other particulars as may be prescribed. (8) Any deduction made in accordance with the provisions of sub-section (3) and paid into the Government Treasury under sub-section (6) shall be treated as a payment of tax or, as the case may be, lump sum by way of composition under section 55A, on behalf of the contractor or, as the case may be, the sub-contractor, and, on the production of a certificate furnished to him under sub-section (7), along with a copy of a treasury receipt given to him under sub-section (6), credit shall be given to him for the amount so deducted in the assessment of tax, if any, made under this Act for the relevant year or, as the case may be, in the payment of the lump sum. (9) Where an amount as tax on specified sales has not been deducted in accordance with the provisions of this section, the tax on specified sales shall be payable by the contractor or, as the case may be, the sub-contractor directly. (10) Where any amount deducted under sub-section (3) remains unpaid after expiry of the time specified in sub-section (6), such amount shall be recoverable as an arrear of land revenue and the sales tax authorities shall, for the purpose of effecting recovery of the amount, exercise the powers conferred on them under section 47A. (11)(a) If any person

does not deduct an amount under sub-section (3) or after deducting the amount under that sub-section, fails to pay the same into the Government Treasury under sub-section (6) within the time specified therein, he shall be liable to pay such penalty not exceeding twenty-five per cent of the amount required to be deducted by him under sub-section (3) as may be imposed by the Commissioner. (b) The Commissioner shall, for the purpose of imposing penalty under clause (a), exercise the same powers as are conferred on him under sub-sections (3) and (4) of section 46 in relation to imposing of penalty under that section. (12) Where a person deducting the amount of tax in accordance with the provisions of sub-section (3) does not pay the amount so deducted into the Government Treasury under sub-section (6) within the time specified therein, there shall be paid by such person, in addition to the penalty imposed on him under sub-section (11), for the period commencing on the date of expiry of the time specified in sub-section (6) and ending on the date of payment of the amount into the Government Treasury, simple interest at the rate of twenty-four per cent per annum on the amount not so paid or any less amount remaining unpaid during that period."

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

In the principal Act, in Schedule I, - (1) after the entry at serial No. 74, the following new entry shall be inserted, namely:- "74A -Rain coat-- "; (2) in the entry at serial No. 93, in column 2, for the brackets and words "(other than aerated, mineral, medicinal or tonic water)", the brackets, words, figures and letter "(other than the goods specified in entries at serial Nos. 65 and 154 in Schedule II, Part A)" shall be substituted.

11. Amendment Of Schedule Ii, Part A To Guj. 1 Of 1970 :-

In the principal Act, in Schedule II, in Part A, - (1) in the entry at serial No. 11, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (2) in the entry at serial No. 12, in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted; (3) in the entry at serial No. 16, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (4) in the entry at serial No. 18, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (5) in the entry at serial No. 20, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

(6) in the entry at serial No. 21, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (7) in the entry at serial No. 23, in columns 3 and 4, for the words "Five paise in the rupee", the words "Two paise in the rupee" shall be substituted; (8) in the entry at serial No. 25, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (9) in the entry at serial No. 26, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted; (10) in the entry at serial No. 29, in columns 3 and 4, for the words "Five paise in the rupee", the words "Two paise in the rupee" shall be substituted; (11) in the entry at serial No. 30, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (12) in the entry at serial No. 32, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted; (13) in the entry at serial No. 36, in columns 3 and 4, for the words "Six paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (14) in the entry at serial No. 38, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (15) in the entry at serial No. 39, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (16) in the entry at serial No. 40, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted; (17) in the entry at serial No. 42, in sub-entry (ii), in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (18) in the entry at serial No. 43, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (19) in the entry at serial No. 44, in sub-entry (A), in column 2, for item (xvi), the following item shall be substituted, namely:- "(xvi) polythene packing materials, plastic coated paper, biaxially oriented polypropylene (B.O.P.P.) and aluminium coated paper"; (20) in the entry at serial No. 47, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (21) in the entry at serial No. 49, in sub-entry (2), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (22) in the entries at serial Nos. 51, 52 and 53, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (23) in the entry at serial No. 54,

in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (24) in the entry at serial No. 55, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (25) in the entry at serial No. 57, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (26) in the entry at serial No. 58, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (27) in the entry at serial No. 60, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (28) in the entry at serial No. 62, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (29) in the entry at serial No. 64, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (30) for entry 65, the following entry shall be substituted, namely:- "65. Aerated water and all non-alcoholic beverages, including fruit juices, squashes, syrups and cordials, when sold in sealed, capsuled or corked bottles or jar, but excluding the goods specified in entry 154, in this Schedule. Fifteen paise in the rupee Fifteen paise in the rupee;" (31) in the entry at serial No. 67, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (32) in the entry at serial No. 69, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (33) in the entry at serial No. 70, in columns 3 and 4, for the words "Fourteen paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted; (34) in the entry at serial No. 72, in columns 3 and 4, for the words "Seven paise in the rupee" the words "Eight paise in the rupee" shall be substituted; (35) in the entry at serial No. 75, in columns 3 and 4, for the words "Fourteen paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted; (36) in the entry at serial No. 76, in columns 3 and 4, for the words "Ten paise in the rupee" the words "Eight paise in the rupee" shall be substituted; (37) in the entries at serial Nos. 81, 83 and 84, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (38) in the entry at serial No. 86, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (39) in the entry at serial No. 87, in sub-entry (ii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the

words "Fifteen paise in the rupee" shall be substituted; (40) in the entry at serial No. 90, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (41) in the entry at serial No. 91, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted; (42) in the entry at serial No. 92, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (43) in the entry at serial No. 93, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (44) in the entry at serial No. 94, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (45) in the entry at serial No. 95, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (46) in the entry at serial No. 96, - (a) for sub-entry (i), the following shall be substituted, namely:- "(i)- Domestic electrical appliances (whether fitted with or without in the rupee paise in electric motor) such as grinder, the mixer, grinder-cum mixer, domestic flour mill, juicers, irons, hair-dryers, washing machines, heaters, hot-plates, toasters, cooking ranges, ovens, vacuum cleaners and geysers, and components, parts and accessories of any of them. Fifteen paise Fifteen rupee"; (b) in sub-entries (ii) and (iii), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (47) in the entry at serial No. 97, in sub-entry (B), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (48) in the entry at serial No. 98, in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted; (49) in the entries at serial Nos. 101 and 103, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (50) in the entry at serial No. 104, - (a) in sub-entry (i), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupees" shall be substituted; (b) in sub-entry (ii), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (51) in the entry at serial No. 105, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted; (52) in the entry at serial No. 106, in sub-entry (2), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the

rupee" shall be substituted; (53) in the entry at serial No. 107, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (54) in the entry at serial No. 108, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (55) in the entry at serial No. 112, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (56) in the entries at serial Nos. 113 and 114, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (57) in the entry at serial No. 116, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (58) after entry 116, the following new entry shall be inserted, namely:- "116A -Iron powder - Four paise in the rupee - Four paise in the rupee"; (59) in the entry at serial No. 117, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (60) in the entry at serial No. 118, in sub-entry (1), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Two paise in the rupee" shall be substituted; (61) in the entry at serial No. 119, in columns 3 and 4, for the words "Twelve paise in the rupee", the words "Four paise in the rupee" shall be substituted; (62) in the entry at serial No. 123, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (63) in the entries at serial Nos. 124 and 125, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (64) in the entry at serial No. 126, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (65) in the entry at serial No. 128, - (i) in sub-entry (3), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (ii) in sub-entry (5), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (iii) in sub-entry (6), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted; (66) in the entry at serial No. 129, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Two paise in the rupee" shall be substituted; (67) in the entry at serial No. 130, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted; (68) in the entry at serial No. 131, in sub-entries (i),

(ii) and (iii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (69) in the entry at serial No. 132, in columns 3 and 4, for the words "Seventeen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted; (70) in the entry at serial No. 133, in sub-entries (i) and (iii), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (71) in the entry at serial No. 135, - (i) in sub-entry (i), in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (ii) in sub-entry (ii), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (72) in the entry at serial No. 136, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (73) in the entry at serial No. 137, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (74) in the entry at serial No. 138, - (i) in sub-entry (i), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (ii) in sub-entry (ii), in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (75) in the entry at serial No. 139, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (76) in the entry at serial No. 140, - (i) in sub-entries (i) and (ii), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (ii) in sub-entry (iii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (77) in the entry at serial No. 141, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (78) in the entry at serial No. 142, - (i) 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; (ii) in sub-entry (ii), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Two paise in the rupee" shall be substituted; (79) in the entry at serial No. 143, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (80) in the entry at serial No. 145, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (81) the entry at serial No. 146 shall be deleted; (82) in the entry

at serial No. 147, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (83) in the entry at serial No. 148, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted; (84) in the entry at serial No. 149, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (85) in the entry at serial No. 150, in columns 3 and 4, for the words "Five paise in the rupee", the words "Six paise in the rupee" shall be substituted; (86) for the entry at serial No. 154, the following shall be substituted, namely:- "154.- Soda water, mineral water, purified water, medicinal water, tonic water, distilled battery water, demineralized water and water, when sold under a brand name in sealed, capsuled or corked bottle, jar or pouch. Twelve paise in the rupee Twelve paise in the rupee"; (87) in the entry at serial No. 156, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (88) in the entry at serial No. 157, in sub-entries (i) and (ii), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (89) in the entry at serial No. 158, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (90) in the entry at serial No. 159, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (91) in the entries at serial Nos. 160 and 161, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (92) in the entry at serial No. 162, in sub-entry (ii), in columns 3 and 4, for the words "Ten paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (93) in the entry at serial No. 163, - (i) in sub-entry (i), in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (ii) in sub-entry (ii), in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (94) in the entry at serial No. 165, in sub-entry (i), in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (95) in the entry at serial No. 167, in columns 3 and 4, for the words "Eight paise in the rupee", the words "Six paise in the rupee" shall be substituted; (96) in the entry at serial No. 168, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (97) in the

entries at serial Nos. 169, 170 and 171, in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (98) in the entries at serial Nos. 172 and 173, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Eight paise in the rupee" shall be substituted; (99) in the entry at serial No. 174, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Six paise in the rupee" shall be substituted; (100) in the entry at serial No. 175, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (101) in the entries at serial Nos. 176 and 179, in columns 3 and 4, for the words "Ten paise in the rupee", the words "Twelve paise in the rupee" shall be substituted; (102) in the entry at serial No. 182, - (i) in sub-entries (ii) and (iii), in columns 3 and 4, for the words "One paise in the rupee", the words "Two paise in the rupee" shall be substituted; (ii) in sub-entry (iv), in columns 3 and 4, for the words "Seven paise in the rupee", the words "Two paise in the rupee" shall be substituted; (103) in the entry at serial No. 185, in sub entry (i) and in the entries at serial Nos. 187, 188, 189 and 190, in columns 3 and 4, for the words "Five paise in the rupee", the words "Four paise in the rupee" shall be substituted; (104) in the entry at serial No. 191, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (105) in the entry at serial No. 192, in sub entry (i), in columns 3 and 4, for the words "Eighteen paise in the rupee", the words "Fifteen paise in the rupee" shall be substituted; (106) in the entry at serial No. 195, in columns 3 and 4, for the words "Fourteen paise in the rupee", the words "Twelve paise in the rupee" shall be substituted;

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

In the principal Act, in Schedule II, in Part B, in the entry at serial No. 7, in columns 3 and 4, for the words "Nineteen paise in the rupee", the words "Twenty paise in the rupee" shall be substituted.

13. Amendment Of Schedule Iii To Guj. 1 Of 1970 :-

In the principal Act, in Schedule III, after entry at serial No. 16, the following entries shall be added, namely:- "17. Motor vehicles
18. Office equipments". The Statement of Objects and Reasons and the Memorandum regarding Delegated Legislation appended to the Gujarat Sales Tax (Amendment) Bill, 1997 (Bill No. 22 of 1997 (Gujarat Government Gazette, Extraordinary No. 22, Part V, dated 20th March, 1997, page 22-14.)) runs as follows:- MEMORANDUM

REGARDING DELEGATED LEGISLATION "This Bill involves delegation of legislative powers in the following respects:- Clause 2.

- Clause (21) proposed to be substituted by sub-clause (1) of this clause empowers the State Government to specify by notification in the Official Gazette, any other goods as prohibited goods. Clause 8.
- New section 55BB proposed to be inserted by this clause empowers the State Government to prescribe by rules the conditions subject to which the Commissioner may permit to a dealer engaged in sale of lottery tickets, to pay in lieu of the tax a lump sum by way of composition. Clause 9. - (i) Sub-section (4)(a) of section 57B proposed to be inserted by this clause empowers the State Government to prescribe the form in which the certificate is to be given by the Commissioner for non-liability of tax of the contractor. (ii) Sub-section (7) of new section 57B empowers the State Government to prescribe by rules other particulars to be furnished by the person deducting the amount of tax. The delegation of legislative powers as aforesaid is necessary and is of a normal character."