

Gujarat Sales Tax (Fourth Amendment) Rules, 1981

[23 December 1981]

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Gujarat Sales Tax (Fourth Amendment) Rules, 1981

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WHEREAS the Government of Gujarat is dissatisfied that circumstances exist which render it necessary to take immediate action to amend the Gujarat Sales Tax Rules, 1970, and to dispense with the previous publication thereof; NOW, THEREFORE, in exercise of the powers conferred by section 86 read with section 19A of the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Sales Tax Rules, 1970, namely:-

1. These Rules May Be Called The Gujarat Sales Tax (Fourth Amendment) Rules, 1981 :-

2. In The Gujarat Sales Tax Rules, 1970 (Hereinafter Referred To As "The Said Rules"), In Rule 24 :-

(i) after sub-rule (9), the following sub-rule shall be inserted, namely:- "(9A) A certificate for the purpose of clause (i) of section (1) of section 19A shall be in form 24A"; (ii) in the heading for the words "and 49", the word and figures "19A and 49" shall be substituted.

3. After Form 24 Appended To The Said Rules, The Following Form Shall Be Inserted, Namely :-

FORM 24A See rule 24 (9A)

Certificate to be issued by a registered dealer purchasing oilcakes for the purpose of clause (ii) of sub-section (1) of section 19-A of the Gujarat Sales Tax Act, 1969.

I..... of M/s. State here name of the firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family, trust or Government)..... address..... do certify that I/the said (State here firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family, trust or Government)..... am/is a registered dealer holding certificate of registration No..... dated..... under the Gujarat Sales Tax Act, 1969, and that the goods specified in bill/cash memo/invoice No..... dated..... of M/s..... address..... are purchased by me and the said purchase has been entered in my books of account.

I further certify that the said certificate of registration was in force on the date of the aforesaid purchases of goods.

Place:.....

Signature.....

Date:.....

Status (State here proprietor, partner, director, manager, secretary, nominee or officer-in-charge.")