
Gujarat Sales Tax (Second Amendment) Act, 1982

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Gujarat Sales Tax (Second Amendment) Act, 1982

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

1. Short Title And Commencement :-

(1) This Act may be called the Gujarat Sales Tax (Second Amendment) Act, 1982. (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Substitution Of Section 64 Of Guj. 1 Of 1970 :-

In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act"), for section 64, the following shall be substituted, namely:- "64. Bar of jurisdiction of Civil Courts. - Save as provided by section 69, - (a) no Civil Court shall have jurisdiction to deal with or decide any question which the Tribunal, the Commissioner or any officer appointed to assist him is empowered to deal with or decided by or under this Act and no injunction shall be granted by any Civil Court in respect of any action taken or to be taken in pursuance of any power by or under this Act; (b) no assessment made and no order passed under this Act or the Rules made thereunder by the Tribunal, the Commissioner or any officer appointed to assist him shall be called in question in any Civil Court."

3. Amendment Of Section 77 Of Guj. 1 Of 1970 :-

In the principal Act, in section 77, in sub-section (3), in clause (a), for the words "wilfully refuses or without lawful excuse neglects", the words "without reasonable cause or excuse fails" shall be

substituted.

4. Amendment Of Section 81 Of Guj. 1 Of 1970 :-

In the principal Act, in section 81, in sub-section (1), - (a) for the words and figures "under section 75", the words, figures and brackets "under section 75 or under sub-section (3) of section 77" shall be substituted; (b) after clause (ii), the following clause shall be inserted, namely:- "(iii) two hundred rupees, where the offence charged is under sub-section (3) of section 77;"; (c) in the proviso, for the words, brackets and figures "in clause (i) or (ii)", the words, brackets and figures "in clause (i), (ii), or (iii)" shall be substituted.

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

In the principal Act, in Schedule I, - (1) in entry 1, sub-entry (b) shall be deleted; (2) in entry 2, in column 2, for the words "cereals and pulses in all forms and flour thereof except maize flour", the word "cereals and pulses in all forms excluding gavar splits and flour of cereals and pulses except gavar split flour and maize flour" shall be substituted; (3) in entry 9, in column 2, the brackets and words "(excluding flesh of poultry and of feathered game)" shall be deleted; (4) entry 18 shall be deleted; (5) in entry 19, in column 2, for the brackets and words "(including varat and varatadi)", the brackets and words "(excluding varat and varatadi)" shall be substituted; (6) in entry 26, in column 2, after the words "including almanacs", the words "including time tables for railways and passenger transport services almanacs" shall be substituted; (7) after entry 28, the following entry shall be inserted, namely:- "28A Charts, maps, geometrical " instruments and globes for educational use. (8) after entry 55, the following entries shall be added, namely:- "56 Padia and patrala 57 Kites (Palang) 58 Block and coloured lead slips "

6. Amendment Of Schedule II, Part-A To Guj. 1 Of 1970 :-

In the principal Act, in Schedule II, Part-A, - (1) in entry 12, in column 2, - (a) item (ii) shall be deleted; (b) for item (iii), the following shall be substituted, namely:- "(iii) brown paper, craft paper, butter paper and cellophane paper; (iii-a) paper bags of all kinds;"; (2) after entry 23, the following new entry shall be inserted, namely:- "23A Gavar splits and flour thereof. Do. Do."; (3) in entry 31, in columns 3 and 4, for the words "Five paise in the rupee" the words "Six paise in the rupee" shall be substituted; (4) after entry 32, the following entry shall be inserted, namely:- "32A. Petrochemicals Do. Do."; (5) in entry 38, in column 2, the brackets,

words and figures "(other than biscuits declared tax free under entry 1 in Schedule I)" shall be deleted; (6) in entry 43, in column 2, the words "flush doors of plywood" shall be deleted; (7) for entry 80A, the following shall be substituted, namely:- "80A (1) Television sets and antennae, Fifteen Fifteen television cameras, television paise in paise in monitors and components, parts the rupee. the rupee."; and accessories of any of them; (2) Closed circuit television sets, cameras, video television, video, cassettes, video players, parts, accessories and components of any of them; (8) after entry 105, the following new entries shall be added, namely:- "106 Wet dates known as khajur or Four paise in Four paise in Zahedi or by any other name. the rupee. the rupee. 107 Vessels of every description Four paise in Four paise in to be used for plying on water the rupee. the rupee. and manufactured in the State. 108 Toys. Six paise in Six paise in the rupee. the rupee. 109. Thread, twine, string or ropes Four paise in Four paise in prepared from any of the the rupee. the rupee. following goods or waste thereof:- (i) cotton yarn; (ii) artificial silk yarn; (iii) silk yarn; (iv) staple fibre yarn, terylene fibre yarn and all other synthetic fibre yarns; (v) jute fibre yarn (including Bhindi); (vi) coir. 110 All varieties of blended fibres, Do. Do. blended yarns, blended fibre waste and blended yarn waste. 111 Varat and varatadi Two paise in Two paise in the rupee. the rupee.".

7. Amendment Of Schedule II, Part-B To Guj. 1 Of 1970 :-

In the principal Act, in Schedule II, Part-B, for entry 7, the following shall be substituted, namely:- "7 Butter Eight paise in Eight paise in the rupee. the rupee. 7A Ghee Six paise in Six paise in the rupee. the rupee.".