

## **Gujarat Sales Tax (Second Amendment) Act, 2001**

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## **Gujarat Sales Tax (Second Amendment) Act, 2001**

An Act further to amend the Gujarat Sales Tax Act, 1969. It is hereby enacted in the Fifty-second 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, 2001. (2) It shall come into force on the 1st September, 2001.

### **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 (21), figures "32" shall be deleted.

### **3. Substitution Of Section 30A Of Guj. 1 Of 1970 :-**

In the principal Act, for section 30A, the following section shall be substituted, namely:- "30A. Fresh registration of dealers - (1) Every registered dealer who holds, on the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 2001 (hereinafter referred to as "the specified date"), a valid certificate of registration (hereinafter referred to as "the existing certificate of registration") shall obtain a fresh certificate of registration as provided in this section in lieu of the existing certificate of registration. (2) Every registered dealer required to obtain a fresh certificate of registration under sub-section (1) shall apply in the prescribed manner within such period from the specified date as

may be prescribed, to the authority prescribed for the purpose of section 29. (3) The prescribed authority, on receipt of the application under sub-section (2), shall, subject to the provisions of this Act, issue to the applicant a fresh certificate of registration in the prescribed form, which shall be effective from such date as may be prescribed and thereupon all the provisions of this Act in respect of a certificate of registration shall, so far as may be, apply to such fresh certificate of registration and references to a certificate of registration in any licence, recognition, permit or other document granted to the applicant shall be construed as references to the fresh certificate of registration issued to him. (4) Where any registered dealer fails to make an application under sub-section (2), the Commissioner shall impose upon such dealer by way of penalty a sum of fifty rupees for every day after the expiry of the period prescribed under sub-section (2) for making such application during which such default continues."

#### **4. Amendment Of Section 30Aa Of Guj. 1 Of 1970 :-**

In the principal Act, in section 30AA, - (1) after sub-section (2), the following sub-section shall be inserted, namely:- "(2A) (a) Where a registered dealer does not pay the amount of tax as per his declarations or returns within the prescribed period for three or more consecutive periods, the Commissioner shall serve on such dealer in the prescribed manner, a notice requiring him on or before the date specified therein to pay the amount of tax as per the declarations or returns. (b) Where a dealer fails to pay the amount of tax as required by the notice served upon him under clause (a) before the expiry of the date specified therein, the Commissioner shall, without prejudice to any penalty leviable on such dealer under this Act, cancel the certificate of registration of such dealer: Provided that notwithstanding the cancellation of certificate of registration under this sub-section, the liability of the dealer shall continue in respect of any tax, penalty or interest for any period prior to the date of the order of the Commissioner cancelling the certificate of registration."; (2) in sub-section (3), after the words, brackets and figure "sub-section (2)", the words, letters, brackets and figure "or clause (b) of sub-section (2A)" shall be inserted; (3) after sub-section (3), the following sub-section shall be inserted, namely:- "(4) The Commissioner shall, within ten days of cancellation of certificate of registration under this section, publish in the prescribed manner the details of such cancellation of registration."

## **5. Substitution Of Section 41Aa Of Guj. 1 Of 1970 :-**

In the principal Act, for section 41AA, the following section shall be substituted, namely:- "41AA. Special provision for deemed assessment for the period prior to 1st April, 2001. - (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 the Act - (a) in the case of a dealer whose tax payable for the specified period to which the declaration or return relates does not exceed fifteen thousand rupees, the amount of tax due from the 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 the 30th November, 2001; (b) in the case of a dealer whose tax payable for the specified period to which the declaration or return relates exceeds fifteen thousand rupees but 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 two thousand rupees for each specified period in the Government treasury on or before the 30th November, 2001. (2) The payment made by a dealer under clause (a) or (b) 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, - (a) whose books of accounts, registers, documents have been impounded or seized under section 59, or (b) who has availed of tax exemption or tax deferment under any of the incentive schemes of Government of Gujarat. Explanation. - For the purpose 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, 2000 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."

**6. Amendment Of Section 47 Of Guj. 1 Of 1970 :-**

In the principal Act, in section 47, in sub-section (4A), for the words "twenty-four per cent" wherever they occur, the words "eighteen per cent" shall be substituted.

**7. Amendment Of Section 54 Of Guj. 1 Of 1970 :-**

In the principal Act, in section 54, in sub-section (1), for the words "fourteen per cent" occurring at two places, the words "nine per cent" shall be substituted.

**8. Amendment Of Schedule I To Guj. 1 Of 1970 :-**

In the principal Act, in Schedule I, the entry at serial No. 4 shall be deleted.

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

In the principal Act, in Schedule II, in Part A, - (1) in the entries at serial Nos. 13 and 14, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted; (2) in the entry at serial No. 28, in columns 3 and 4, for the words "Twelve paise", the words "Eight paise" shall be substituted; (3) in the entry at serial No. 40, in columns 3 and 4, for the words "Twenty paise", the words "Sixteen paise" shall be substituted; (4) in the entry at serial No. 44, in clause (A), in columns 3 and 4, for the words "Six paise", the words "Four paise" shall be substituted; (5) in the entry at serial No. 56, in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted; (6) after the entry at serial No. 71, the following entry shall be inserted, namely:- "72. Bamboo, whether whole or split Eight paise in Eight paise in and articles made of bamboo. the rupee; the rupee;" (7) in the entry at serial No. 94, in sub-entry (ii), in columns 3 and 4, for the words "Two paise", the words "Four paise" shall be substituted; (8) in the entry at serial No. 100, for sub-entry (ii), the following sub-entry shall be substituted, namely:- "(ii) Pickles, sauces, jams, jellies, Twelve paise Twelve paise ketch-up, pulps and preserved in the rupee. in the rupee." fruits. (9) in the entry at serial No. 101, in sub-entry (ii), in columns 3 and 4, for the words "Six paise", the words "Eight paise" shall be substituted; (10) in the entry at serial No. 128, in sub-entry (6), in columns 3 and 4, for the words "Twelve paise", the words "Eight paise" shall be substituted; (11) in the entry at serial No. 132, in column 2, for the words "with or without tobacco", the words "without tobacco" shall be substituted; (12) after the entry at serial No. 150, the following entry shall be inserted, namely:- "151A Sim-cards. Four paise in Four paise in the

rupee. the rupee." (13) in the entry at serial No. 179, in columns 3 and 4, for the words "Twelve paise", the words "Eight paise" shall be substituted; (14) in the entry at serial No. 187, in columns 3 and 4, for the words "Four paise", the words "Eight paise" shall be substituted