

Gujarat Tax On Entry Of Specified Goods Into Local Areas Rules, 2001

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Gujarat Tax On Entry Of Specified Goods Into Local Areas Rules, 2001

No. (GHN 37) GER- 2001-(S-20) (1) TH. -WHEREAS the Government of Gujarat is satisfied that circumstances exist, which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to sub-section (1) of section 20 of the Gujarat Tax on Entry of Specified Goods into Local areas Act, 2001 (Guj. 22 of 2001). NOW THEREFORE, in exercise of the powers conferred by section 20 of the said Act, the Government of Gujarat hereby makes the following rules, namely:

1. Short Title And Commencement :-

(1) These rules may be called the Gujarat Tax on Entry of Specified Goods into Local Areas Rules, 2001. (2) These rules shall come into force with effect from the 1st September, 2001.

2. Definitions :-

In these rules, unless the context otherwise requires,- (a) "The Act" means

the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001; (b) "Form" means a Form appended to these rules; (c) "Registered dealer" means a dealer defined under clause (25) of section 2 of the Gujarat Sales Tax Act, 1969. (d) "Importer" means a person who brings any of the specified goods into local area from any place outside the State but not being a place outside the territory of the Union of India, for consumption, use or sale therein.

3. Payment Of Tax :-

Every importer, - (a) Who is not a registered dealer shall, within two days of entry of specified goods into local area, pay into a Government Treasury the tax payable under the Act; (b) who is a registered dealer shall, within a period of one month and three days immediately succeeding the month for which return is required to be furnished, pay into a Government Treasury, the tax due and payable under the Act;

4. Method Of Payment Of Tax And Penalty :-

(1) Every payment of tax and penalty shall be accompanied by a return-cum-chalan in Form I obtained from a Government Treasury or the Assessing Authority appointed under section 5 of the Act. (2) The payment made into a Government Treasury shall be accompanied by a return-cum-chalan, in quadruplicate. The copies marked "Original" and "Duplicate" shall be returned to the importer duly receipted, of which the copy marked "Duplicate" shall be submitted by the importer to the Assessing Authority in accordance with the provisions of this rule.

5. Reduction In Tax Liability :-

The amount of tax shall be reduced under sub-sections (1) and (2) of section 4 of the Act, subject to the following conditions, namely: - (i) The importer shall produce before the Assessing Authority, - (a) the purchase invoice, along with a copy thereof, wherein the amount of tax payable, under the law relating to Sales Tax in the State or the Union Territory or as the case may be, the Central Sales Tax, was charged by the vendor who is a dealer registered under such law and who had sold the specified goods to the importer from that State or, as the case may be, the Union Territory, or (b) A declaration, along with a copy thereof, from such vendor, declaring inter-alia that he had included the amount of such tax in the price charged by him in the purchase invoice. (ii) The importer shall furnish to the Assessing Authority the copy of the purchase invoice mentioned in clause (a) or as the case may be, the copy of the declaration mentioned in clause (b).

6. Return-Cum-Chalan :-

(1) An importer shall furnish a return-cum-chalan in Form 1, appended to these rules, to the Assessing Authority within whose jurisdiction the specified goods are brought for consumption, use or sale. (2) An importer, - (a) Who is not a registered dealer shall furnish return-cum-chalan under subrule (1), within three days of entry of specified goods into local area, (b) Who is a registered dealer shall furnish return-cum-Chalan under subrule (1), within a period of one month and fifteen days immediately succeeding the month for which return-cum-chalan is required to be furnished. (3) An importer shall

furnish revised return-cum-chalan in Form 1.

7. Assessment :-

(1) The amount of tax due from an importer, - (a) Who is not a registered dealer shall be assessed within three days of entry of specified goods into local area, (b) Who is a registered dealer shall be assessed within a period of three months immediately succeeding the month for which return-cum-chalan is required to be furnished. (2) The notice referred to in sub-section (3) of section 8 shall be in Form 2. (3) Where the tax could not be assessed as per sub-rule (1), the assessment shall be made by the Assessing Authority in whose jurisdiction the specified goods are found or detected as having been consumed, used or sold. (4) The amount of tax assessed, as per sub-rule (3) shall be recovered in cash from the importer and a receipt to that effect shall be issued.

8. Notice For Payment Of Tax Or Penalty :-

A notice under section 10 for payment of tax or penalty shall be in Form 3.

9. Application For Refund :-

(1) An application for refund in Form 4 shall be submitted to the Assessing Authority within a period of thirty days to which refund is related. (2) The Assessing Authority, on "receipt of the application" for refund referred to in sub - rule.

10. Memorandum Of Appeal :-

(1) Every appeal shall - (i) be in writing; (ii) Specify the name and address of the appellant; (iii) Specify the date of the order appealed against and the designation of the Authority by whom it has been passed; (iv) Contains a clear statement of facts; (v) State precisely the relief prayed for; and (vi) Be signed and verified by the appellant or an agent authorized in writing, in this behalf, by the appellant. (2) The memorandum of appeal shall be accompanied by the certified copy of the order appealed against, and in case of an appeal an order of assessment, also by a certificate front the Assessing Authority that the amount of tax assessed has been fully paid up, unless the omission, sion to produce such order or copy of certificate is explained at the time of presentation to the satisfaction of the Appellate Authority or the Appellate Tribunal, as the case may be. (3) The memorandum of appeal shall either be presented to the Appellate Authority or the Appellate Tribunal, as the case may be, by the appellant or his agent or sent to it by the registered post.

11. Summary Rejection Of Appeal :-

An Appellate Authority or as the case may be, the Appellate Tribunal may summarily reject an appeal if the memorandum of appeal does not comply with the requirement of rule 10 or for any other reason to be recorded in writing, after issuing a notice for compliance.

12. Hearing Of Appeal :-

Where the Appellate Authority or as the case may be, Appellate Tribunal does not reject the appeal summarily, it shall fix the date for hearing the appellant

or his agent.

13. Security :-

The appellant shall furnish the security referred to in sub-clause (c) of proviso to sub-section (3) of section 13 in Form 6.

SCHEDULE 1

Form 1

(See rules 4 and 6)

Return - cum - chalan / Revised return - cum - chalan

SCHEDULE 2

Form 2

See sub rule (2) of rule 7

Notice for Assessment

To,

M/s -----

WHEREAS desire to satisfy myself that the returns - cum chalan furnished by you in respect of the period from to are correct and complete.

AND WHEREAS having effected an entry of specified goods into local area' during the period from to in respect of which you are liable to pay tax under the Gujarat Tax on Entry of Specified goods into Local Areas Act, 2001 you have not furnished by the prescribed date return - cum - chalan in respect of the said period. You are hereby directed to attend at (place) at (time) on date and produce or cause to be produced any evidence on which you rely in support in the said returns-cum-chalan and at the same time produce or cause to be produced the following documents and account and furnish or cause to be furnished the following information.

1 .

2.

3.

You are also directed to show cause as to why penalty under sub-section (1) of section 17 of the said Act in respect of the period from to should not be imposed upon you.

Place

Signature

Date

Designation

(Seal)

SCHEDULE 3

Form 3

(see rule 8)

Notice for payment of tax or penalty

To,

You are required to pay the sum of Rs. as under

1. Amount of tax unpaid as per return - cum - chalan Rs.

2. Amount of tax assessed for the period

from to Rs

3. Amount of Penalty Rs

You are here by directed to pay the outstanding dues of Rs. Rupees (in word) in to the Government Treasury within days from the service of the notice failing which the same will be recovered as an arrear of Land Revenue.

Place

Signature

Date

Designation

SCHEDULE 4

Form 4

(See Sub-rule (1) of rule 9)

Application for refund

To, I on behalf of (name of firm) submit that the amount of Rs. is required to be refunded to me for the reasons mentioned below. (Please mention the reason). I therefore request the refund of the said amount under section 11 of Gujarat Tax on Entry of Specified Goods into local area Act, 2001. Place Date	Signature Designation/Status
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SCHEDULE 5

Form No. 5

<p style="text-align: right;">(See sub-rule (2) of rule 9)</p> <p>Refund Payment Order Book No. Voucher No. (Payable at the Government Treasury within three months from the date of issue) To, The Treasury Officer, I. Certified that with reference to the return-cum-chalan dated filed by (name of the importer) for the period from to refund of Rs. is due to the following reason; 2. Certified the amount of tax for which this refund is allowed was duly credited to the Government Treasury. 3. Certified that no refund order regarding the sum now in question has previously been granted and his order of refund has been entered in the original file of assessment under my signature. 4. Please pay to the sum of Rs. (in figures) Rs. (in words) Date Signed Designation Date of encashment Date Place Received payment Claimant's signature Treasury Officer.</p>

SCHEDULE 6

Form 6

<p style="text-align: right;">(See rule on 12)</p> <p>Security Bond KNOW all men by these presents that I. A. B. of am held and firmly bound upto the Governor of Gujarat exercising the executive power of the Government of the State of Gujarat (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the context, Include his successors In office and assignee) in the sum of rupees to be paid to the Government for which payment well and truly to be made; I and myself, my heirs, executors, administrators and legal representatives by the presents. Whereas the above bounden A.B. has made in appeal under section 13 of the Gujarat Sales Tax Act, on Entry of specified goods into local Areas Act, 2001. And whereas the said A.B. has in pursuance of sub-section (3) of section 13 of the said Act, has been called upon to execute a bond with a surety in favour of the Government in the above mentioned sum of Rupees for the due discharge by the said A.B. of the liabilities Government against all loss, costs or expenses which the Government may if any way suffer, sustain or pay, by reason of the default or failure in due discharge of liabilities under the said Act, of the said A,B. or of any person or persons acting under him or for whom he may be responsible. Now the condition of the above written bond is such that if the said A. B. has always duly discharged the liabilities under the said Act, and if the said A.B. his heirs, executors or administrators, shall pay or cause to be paid upto the Government the amount due from him under the provision of the said Act within the prescribed time after such amount shall have been demanded from the said A. B. by the commissioner of Sales Tax, Ahmedabad or by any officer to whom the powers of the Commissioner of Entry Tax In this respect have been delegated such demand to be in writing and served upon the said A.B. In the manner prescribed under the said Act or rules made there under shall also at all times indemnify and save harmless the Government from all and every loss, costs of expenses which has been or, shall or may at any time every loss, costs or expenses which has been or shall or may at anytime or time hereafter during the period in which the said A.B. is held liable to pay tax under the said Act by reason of any act or Insolvency period In which the said A.B. any persons or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect,</p>

otherwise the same shall be and remain in full force. And it is hereby further agreed that In the event of the death of the said A.B. or on the final cessation of the liability of the said A.B. under the said Act, or otherwise, this bond shall remain with the Commissioner of Entry of Sales Tax, Ahmedabad or an officer duly authorized by him in this behalf for months for recovering any loss, costs or expenses that may have been sustained incurred or paid by the Government owing to the Act, or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the cessation of the said A.B. under the said Act;
 Provided always that without prejudice to any other rights or remedies for recovering the loss of damage aforesaid it shall be open of the Government to recover the amount payable under this bond as an arrear of land revenue. In witness where of the said A.B. has hereupto set his hand this day of 20 Signed and delivered by the Above named A.B. in the presence of

1 . (Name of witness) -----

(Address) -----

(Signature) -----

(Name of witness) -----

(Address) -----

(Signature of the appellant)

I hereby declare myself surely of the abovesaid A. B and guarantee that he shall do and perform all that he has above undertaken to do and perform in case of this making default therein, I hereby bind myself to forfeit to the Governor of exercising the executive power of the Government of the State of Gujarat (hereafter referred to as G 'arat "Government") the sum of rupees in which the abovesaid A. B. has bound himself, or such other lesser sum as shall be demand to be sufficient by the Commissioner of Entry Sales Tax, Ahmedabad or an office duly authorized by him in this behalf in cover any loss or damage which the Governor may sustain by reason of such default.

And I agree that the Government may without prejudice to any other rights of remedies of the Government, recover the said as area of land revenue.

And I also agree that I shall not be at liberty terminate my suretyship except upon giving to the said Commissioner of Entry Sales Tax, Ahmedabad Six calendar months notice in writing of his intention so to, do any my liability underthis bond shall continue in respect of all acts, default and insolvency on the part of the said A. B. until the expiration of the said period of six months.

Date this day of 19

1 (Name of witness) -----

(Address) -----

(Signature) -----

2. (Name of witness) -----

(Signature) -----

(Address) -----

(Signature of the surety)

Notification
 Finance Department
 Sachivalaya,
 Gandhinagar.

Dated 1st September, 2001

The Gujarat Tax on entry of specified goods into Local Areas Act, 2001 No. GHN(34) ENT-2001 (53)(1)TH in the exercise of powers conferred by sub-section (1) of section (3) of The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001. (Guj. 22 of 2001)

The Government of Gujarat hereby fixes the rates of tax on the purchase value of specified goods as specified in the table below:

Sr. No.	Specified Goods	Maximum rate of tax
1.	Motor Vehicles including Motor Cars, Motor taxi-cabs, Motoettes, Motor omnibuses, Motor vans, Motor Lorries. Motor Cycles, motorcycle combinations motor scooters, mopeds Chassis of Motor vehicles Body which is built on chassis of motor vehicles.	12%
2.	Cement	15%
3.	Marbles or granite (raw or polished)	12%

4.	Kota stones	6%
5.	Naphtha	16%
6.	Light Diesel Oil	8%
7.	High Speed Diesel Oil	21.6%