

## **Gujarat Tax On Luxury Commodities Act, 1995**

**14 of 1995**

**[01 August 1995]**

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## **Gujarat Tax On Luxury Commodities Act, 1995**

**14 of 1995**

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An Act to provide for levy of tax on luxury commodities in the State of Gujarat. (First published, after having received the assent of the Governor in the "Gujarat Government Gazzette" on the 29th July, 1995). It is hereby enacted in the Forty-sixth Year of the Republic of India as follows:-

### **1. Short Title, Extent And Commencement :-**

(1) This Act may be called the Gujarat Tax on Luxury Commodities Act, 1995. (2) It extends to the whole of the State of Gujarat. (3) This section shall come into force at once; and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

### **2. Definitions :-**

In this Act, unless the context otherwise requires,- (1) "Appointed day" means the date on which the remaining provisions of this Act shall come into force under sub-section (3) of section 1; (2) "Commissioner" means a person appointed to be the Commissioner of Luxury commodities Tax under section 6; (3) "Importer" means a person who brings any of the luxury commodities into the State either on his own account or on account of others or to whom any of the luxury commodities are dispatched from any place outside the State; (4) "Luxury commodities" means the commodities of luxury specified in the Schedule; (5) "Manufacturer" means a person who manufactures in the State any of the luxury commodities; (6) "Prescribed" means prescribed by rules made under this Act; (7) "Registered stockist" means a stockist registered under section 7; (8) "Rules" means rules made under this Act; (9) "Schedule" means the schedule appended to this Act; (10) "Stock" means stock of any of the luxury commodities; (11) "Stockist" means an importer or a manufacturer who, in the course of his business, possesses or controls a stock; (12) "The State" means the State of Gujarat; (13) "Tax" means the tax on luxury commodities levied under this Act; (14) "Tribunal" means the Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969, and discharging the functions of the Tribunal assigned to it by or under this Act; (15) "Value of stock" means- (i) in relation to a stockist who is a manufacturer, the value of a stock of luxury commodities manufactured by him derived by aggregating the amount determined by ex-factory price of such commodities prevailing at the time of their receipt or entry in his stock and the amounts of excise duty and of transport and insurance charges, if

any, paid or payable by him. (ii) in relation to a stockist who is an importer, the value of stock luxury commodities imported by him derived by aggregating the amount determined by the price mentioned in consignor's bill, invoice or consignment note or such other document in respect of such import, and the amount of central sales tax and other taxes and of transport and insurance charges, if any, paid or payable by him in respect of such import; (16) "Year" means- (i) In relation to any stockist who maintains regular books of accounts, the year by reference to which the accounts are maintained by him and, (ii) In relation to any other stockist, a financial year; Provided that a registered stockist shall not be entitled to vary the year by reference to which he maintains the books of accounts, except with the consent of the Commissioner and upon such conditions as the Commissioner may determine.

### **3. Incidence Of Tax :-**

(1) Every stockist who during the year commencing on the first day of the year within which the appointed day falls, has from time to time in his possession or control the stock, the aggregate value of which has exceeded or exceeds Rs. 50,000 shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act in respect of the stock received by him on or after the appointed day: Provided that where the aggregate value of the stock in his possession or control first exceeds Rs. 50,000 after the appointed day, he shall not be liable to pay tax in respect of the stocks received by him upto the time when the aggregate value of stock in which the appointed day falls, first exceeds Rs. 50,000. (2) Every stockist who during any year being an year subsequent to the year mentioned in sub-section (1) has from time to time in his possession or control the stock, the aggregate value of which first exceeds Rs. 50,000 shall until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect on and from the first day of the year: Provided that the Stockist shall not be liable to pay tax in respect of stock received by him, during the period commencing on the first day of any such year upto the time when the aggregate value of stock as computed from the said first day, first exceeds Rs. 50,000. (3) Every stockist who has become liable to pay tax under this Act shall continue to be so liable until his registration is duly cancelled, and upon such cancellation his liability to pay tax other than the tax already levied or leviable shall until the aggregate value of stock in his possession or control again

first exceeds Rs. 50,000, cease : Provided that where the stockist becomes liable to pay tax again in the same year in which he has ceased to be liable as aforesaid, then, in respect of such receipts as take place during the period commencing on the date of the cessation of liability to pay tax upto time when the aggregate value of stock in his possession or control first exceeds Rs. 50,000 no tax shall be payable. Explanation: - For the purposes of this section and section 5, a Stockist who is a manufacturer shall be deemed to have received the stock of any of the luxury commodities manufactured by him upon the entry of such manufacture made in his books of accounts.

#### **4. Tax Payable By Stockiest :-**

Subject to the provisions of this Act, and any rules made there under, there shall be paid by every stockist, who is liable to pay tax under this Act, the tax leviable under the provisions of this Act.

#### **5. Levy Of Tax On The Stock Of Commodities Of Luxury :-**

There shall be levied on the stock of any of the luxury commodities received by a Stockist during a year, a tax at the rate of five percent, of the aggregate value of such stock.

#### **6. Authorities For Implementation Of The Act :-**

(1) For carrying out the purposes of this Act, the State Government may appoint an officer to be the Commissioner of Luxury Commodities Tax for the whole of the State of Gujarat who shall have and exercise all the powers and perform all the duties conferred or imposed on the Commissioner by or under this Act. (2) To assist the Commissioner in execution of the functions under this Act, the State Government may appoint- (a) One or more officers to be the Additional Commissioners of Luxury Commodities Tax, as the State Government may think necessary; (b) such number of Deputy Commissioners of Luxury Commodities Tax, Assistant Commissioners of Luxury Commodities Tax and Luxury Commodities Tax Officers and other officers and persons (with such designations), as the State Government may think necessary. (3) An officer appointed under clause (a) or (b) of sub-section(2) shall, within the limits of such area as the State Government may, by notification in the Official Gazette, specify, to be within his jurisdiction, exercise such powers and perform such duties of the Commissioner by or under the Act, as may be conferred or imposed upon him, in the case of the officer appointed under clause (a) of subsection (2) ,by the State Government and in the case of the

officer appointed under clause (b) of sub-section (2), by the Commissioner. (4) The superintendence and control for the proper execution of the provisions of this Act and rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner. (5) The Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970) shall be the Tribunal for the purposes of hearing appeals and revision applications and discharging other functions of the Tribunal under this Act, and accordingly the provisions of that Act relating to the Tribunal including section 28, and the regulations (subject to such amendments as may be made therein in their application to the Tribunal for the purposes of this Act) made there under, shall apply to or in relation to such Tribunal for the purposes of this Act : Provided that the Tribunal may with the previous sanction of the State Government, make separate regulations for the purposes of regulating its procedure and the disposal of its business, under this Act and the regulations so made shall be published in the Official Gazette.

## **7. Registration :-**

(1) No stockist shall while being liable to pay tax under section 3 hold any stock in the State unless he possesses a valid certificate of registration: Provided that the provisions of this section shall not be deemed to have been contravened, if the stockist having applied for such registration within the prescribed period, holds stock. (2) Every stockist required by sub-section (1) to possess a certificate of registration shall apply to such authority (hereinafter referred to as "the prescribed authority"), in such form, with in such period and in such manner as may be prescribed. (3) If the prescribed authority, after making such inquiry as it thinks fit, is satisfied that an application for registration is in order, it shall grant a certificate of registration in such a form as may be prescribed. (4) The prescribed authority may on an application or otherwise amend the certificate of registration from time to time. (5) Where the liability of a Stockist, to whom a certificate of registration is granted under sub-section (3), to pay tax under section 3 has ceased, such certificate may on the application of the stockist be cancelled by the prescribed authority in such manner as may be prescribed, (6) A certificate of registration granted to a stockist under sub-section (3) may be cancelled by the prescribed authority after due notice to such stockist, if it is satisfied that he has failed to pay tax, penalty or interest payable under this Act : Provided that the certificate of

registration may be restored if the stockist to whom the certificate was granted pays the arrears of tax, penalty and interest.

## **8. Returns :-**

(1) Every registered stockist shall furnish returns of stocks to such authority, in such manner, for such period and by such date, as may be prescribed.<sup>2</sup> (2) If the Commissioner has reason to believe – (a) That the stockist is likely to have possession or control of stock, the aggregate value of which, would exceed rupees 50,000/- ; or (b) That the stockist has during any year, in his possession or control of stock the aggregate value of which, has exceeded Rs. 50,000. he may, by notice served in such manner as may be prescribed<sup>3</sup> require such stockist to furnish returns as if he were a registered stockist but no tax shall be payable by such stockist unless he has in his possession or control of stock, the aggregate value of which exceeds Rs. 50,000. – (3) If any stockist having furnished returns under sub-section (1) or (2) discovers any omission or incorrect statement therein, he may furnish revised returns before the expiry of three month next following the last date prescribed for furnishing the original returns.

## **9. Assessment Of Taxes :-**

(1) The amount of tax due from a registered stockist shall be assessed separately for each year during which he is liable to pay the tax. (2) If the Commissioner is satisfied that the returns furnished are correct and complete, he shall assess the amount of tax due from the stockist on the basis of such returns. (3) If the Commissioner is not satisfied that the returns furnished are correct and complete, and he thinks it necessary to require the presence of the stockist or the production of further evidence, he shall serve on such stockist in such manner as may be prescribed<sup>4</sup> a notice requiring him on a date and at a place specified therein, either to attend and produce or cause to be produced all evidence on which such stockist relies in support of his returns, or to produce such evidence as is specified in the notice. (4) On the date specified in the notice, or as soon as may be thereafter, the Commissioner shall, after considering all the evidence which may be produced, assess the amount of tax due from the stockist. (5) If a stockist fails to comply with the terms of any notice issued under sub-section (3), the Commissioner shall assess to the best of his judgment the amount of tax due from him. (6) If a stockist liable to pay tax under this Act fails to furnish returns in respect of any period by prescribed date, the Commissioner shall, after giving the

stockist a reasonable opportunity of being heard, assess to the best of his judgment the amount of tax if any, due from him. (7) If the Commissioner has reason to believe that a stockist is liable to pay tax in respect of any period, but has failed to apply for registration within the period prescribed therefore, the Commissioner shall, after giving him a reasonable opportunity of being heard, assess to the best of his judgment, the amount of tax, if any, due from the stockist in respect of such period and any period subsequent thereto. (8) Any assessment made under this section shall be without prejudice to any penalty or prosecution for offence under this Act.

#### **10. Reassessment Of Stock Escaping Assessment :-**

If the Commissioner has reason to believe that any stock liable to tax under this Act has escaped assessment or has been under assessed in respect of any period in any order of assessment under section 9, then the Commissioner may, -- (a) Where he has reason to believe that the stockist has concealed stocks received or any material particulars thereto or has knowingly furnished incorrect returns, at any time within eight years, and (b) In any other case, at any time within five years. of the end of the period to which receipt of stocks relate, serve on the stockist liable to pay tax in respect of such receipts, a notice containing all or any of the requisitions which may be included in a notice in such manner as may be prescribed and assess not later than three years from the date of service of the notice, the amount of tax due from such stockiest to the best of his judgment: Provided that where in respect of such assessment, proceedings are pending in appeal or revision, the appropriate appellate or revisional authority under this Act may on its own motion or on the report of the Commissioner, after giving to the stockiest a reasonable opportunity of being heard, pass such order as it deems fit.

#### **11. Imposition Of Penalty In Certain Cases :-**

Where any stockiest liable to pay tax under this Act, (a) Fails to apply for registration under sub-section (2) of section 7, (b) Fails without sufficient cause or neglects to furnish returns required by subsection (1) or (2) of section 8, (c) Fails without sufficient cause to comply with the terms of notice served to him under sub-section (3) of section 9, (d) while furnishing a return under sub-section (1) of section 8 fails without sufficient cause or neglects to pay into a Government treasury the whole amount of tax due from him according to such return, as required by section 12; (e) Fails to

maintain proper accounts as required by section 14, or (f) Has concealed particulars of any transaction or deliberately furnished inaccurate particulars of any transaction liable to tax, The Commissioner may impose upon the stockist by way of penalty, in addition to any tax assessed under section 9, a sum not less than ten, thousand rupees and not more than fifty thousand rupees.

## **12. Payment Of Tax :-**

(1) The tax shall be paid in the manner herein provided and at such intervals as may be prescribed. (2) A registered stockist furnishing returns as required by section 8 shall first pay into the Government treasury, in such manner as may be prescribed, the whole amount of tax due from him according to such return along with penalty payable by him under section 11. (3) Where a registered dealer furnishes a revised return in accordance with subsection (3) of section 8 and such revised return shows that an amount of tax in addition to the tax already paid is payable, he shall first pay into a Government treasury the additional amount of tax. (4) (a) The amount of tax – (i) Due where returns have been furnished without full payment therefore, (ii) Assessed or reassessed for any period under section 9 or 10 less any sum already paid by the stockist in respect of such period, (b) The amount of penalty, if any, levied under section 11, or (c) The amount of interest, if any, under section 13 Shall be paid by the stockist liable therefore into a Government treasury by such date as may be specified in a notice issued by the Commissioner for this purpose, being a date not earlier than fifteen days from the date of service. (5) Any tax, penalty or interest which remains unpaid after the date for payment specified in the notice under sub-section (4) shall be recoverable as arrears of land revenue.

## **13. Liability Of Stockiest To Pay Interest :-**

(1) Where a stockist does not pay the amount of tax within the time prescribed for its payment under sub-section (1) or (2) of section 12, there shall be paid by the stockiest for the period commencing on the date of expiry of the aforesaid period and ending on the date of payment of the amount of tax, simple interest at the rate of twenty-four per cent. Per annum on the amount of tax not so paid or any less amount thereof remaining unpaid during such period. (2) Where the amount of tax assessed or reassessed for any period under section 9 or 10, subject to revision, if any, under section 17 exceeds the amount of tax already paid by a stockist for that period, there shall be paid by



such stockist for the period commencing from the date of expiry of the time prescribed for payment of tax under sub-section (1) or (2) of section 12 and ending on the date of assessment, reassessment or, as the case may be, revision, simple interest at the rate of twenty-four percent. Per annum on the amount of tax not so paid or any less amount thereof remaining unpaid during such period.

#### **14. Accounts :-**

(1) Every stockist liable to pay tax under this Act and every other stockist who is required so to do by the Commissioner by notice served on him in such manner, as may be prescribed, shall maintain regularly in the course of his business correct and complete books of accounts. (2) If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a stockist is liable to pay tax during any period or are so kept as not to enable proper scrutiny of returns furnished, the Commissioner may require such stockist by notice in writing to keep such accounts in such form or manner as in his opinion is necessary for the purpose of proper assessment.

#### **15. Production And Inspection Of Books Of Accounts And Documents And Search Of Premises :-**

(1) The commissioner may, subject to such conditions as may be prescribed, require any stockist to produce before him any books of accounts or documents, or to furnish any information relating to stock or any other information relating to his business, as may be necessary for the purposes of this Act. (2) All books of accounts, registers and documents relating to stock and all stock kept at any place of business of the stockist, shall at all reasonable times be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts therefrom or may place or cause to be placed such marks of identifications thereon, as appear necessary for the purposes of this Act. (3) The Commissioner may, for the purposes of this Act, impound and retain in his custody for such period as he considers necessary any books of accounts, or other documents produced before him in any proceeding under this Act. (4) If the Commissioner has reason to believe that any stockist has evaded or is attempting to evade the payment of any tax due from him, he may, for the reasons to be recorded in writing, seize such books of accounts, registers or documents of the stockist as may be necessary and shall grant a receipt for the same, and shall retain the same for so long as may be necessary, in connection with any proceeding under this Act or

for a prosecution. (5) For the purpose of sub-section (2) or sub-section (4), the Commissioner may enter and search any place of business of any stockist, or any other place where the Commissioner has reason to believe that the stockist keeps or is for the time being keeping any accounts, registers or documents of his business or stock and make a note or an inventory of any articles or things found in the course of any search which in his opinion will be useful for, or relevant to any proceeding under this Act, or for a prosecution. (6) The Provisions of the Code of Criminal Procedure, 1973 (2 of 1974) relating to searches shall apply, so far as may be, to a search made under sub-section (5).

#### **16. Appeal :-**

(1) Any stockist aggrieved by the order of the prescribed authority canceling his certificate of registration under sub-section (6) of section 7, or by an order of assessment or reassessment made under section 9 or 10 or by an order imposing penalty under section 11 may within three months from the date of receipt of the order make appeal to – (a) The Assistant Commissioner, if the order is made by Luxury Commodities Tax Officer, (b) The Commissioner, if the order is made by an Assistant Commissioner, (c) The Tribunal, if the order is made by Deputy Commissioner or Additional Commissioner or Commissioner. (2) In the case of an order passed in appeal by an Assistant Commissioner, a second appeal shall lie to the Tribunal. (3) (a) Subject to provisions of clause (b), no appeal shall be entertained unless it is filed within sixty days from the date of communication of the order appealed against. (b) In computing the period specified in clause (a), the provisions of sections 4, 5 and 12 of the Limitation Act, 1963 (36 of 1963) shall, so far as may be apply. (4) On receipt of an appeal under sub-section (1) or second appeal under sub-section (2), the appellate authority may, subject to such rules of procedure as may be prescribed, pass such order on appeal or, as the case may be, second appeal as it deems just and proper.

#### **17. Revision :-**

(1) Subject to any rules which may be made in this behalf – (a) the Commissioner on his own motion within three years or on an application made to him within one year from the date of any order passed by any officer subordinate to him, may call for and examine the record of any such order and pass such order thereon as he thinks just and proper within twelve months from the date of service of notice or revision, (b) the Tribunal, on application made

to it against an order of the Commissioner (not being an order passed under sub-section (2) of section 16 in second appeal or under clause (a) in revision on an application) within four months from the date of communication of the order, may call for and examine the record of any such order and pass such order thereon as it thinks just and proper. (2) Where an appeal lies under section 16 and no appeal has been filed, no proceeding in revision under this section shall be entertained upon an application. (3) No order shall be passed under this section which adversely affects any person unless such person has been given a reasonable opportunity of being heard. (4) Where the Commissioner or the Tribunal rejects any application for revision under this section, the Commissioner or, as the case may be, the Tribunal shall record the reasons for such rejection.

**18. Court Fee On Appeal And Application For Revision :-**

Notwithstanding anything contained in the Bombay Court-fees Act, 1959, (XXXVI of 1959) an appeal preferred under section 16 and an application for revision under section 17 shall bear a court fee stamp of such value as may be prescribed.

**19. Refund :-**

(1) The Commissioner shall refund to a stockist the amount of tax, penalty and interest if any, paid by him in excess of the amount due from him. (2) The refund may be either by cash payment or at the option of the stockist by deduction of such excess from the amount of tax, penalty or interest due in respect of any other period: Provided that the Commissioner shall first apply such excess towards recovery of any amount due in respect of which notice under sub-section (4) of section 12 has been issued and shall then refund the balance, if any.

**20. Remission Of Tax Or Interest :-**

Subject to such conditions as it may impose, the State Government may, if it is necessary so to do -- (i) In public interest, or (ii) For the purpose of granting relief in case of double taxation, or (iii) For the purpose of redressing an inequitable situation remit by an order either generally or specially the whole or any part of the tax or interest or of both payable by any stockist or class of stockists in respect of any period.

**21. Offences :-**

(1) Whoever- (a) Carries on business as a stockist without being registered in contravention of section 7, or (b) Knowingly furnishes

a false return, or (c) Fails when directed so to do under section 14 to keep any accounts or records in accordance with the direction, or (d) Fails to comply with any requirement made of him under section 15, or (e) Knowingly produces false accounts, registers or documents or knowingly furnishes false information, or (f) Obstructs any officer making an inspection or search under section 15, or (g) Aids or abets any person in commission of any acts specified in clauses (a) to (f), shall on conviction, be punished with simple imprisonment which may extend to six months or with fine not exceeding twenty thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence. (2) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under the provisions of this Act.

## **22. Offences By Companies :-**

(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation - For the purposes of this section, -- (a) "Company" means a body corporate, and includes a firm or other association of individuals; and (b) "Director" in relation to a firm means a partner in the firm.

## **23. Offences By Companies :-**

No. court shall take cognizance of an offence under section 21 except with the previous sanction of the Commissioner.

#### **24. Compounding Of Offences :-**

(1) The Commissioner may, either before or after the institution of proceedings, for any offence punishable under section 21 accept from any person charged with such offence by way of composition of the offence a sum not exceeding – (i) two thousand rupees, where the offence charged is under clause (d) or (g) of sub-section (1) of section 21, (ii) Double the amount of tax which would have been payable on the receipts of stock to which the offence relates, where the offence charged is under any of the other clauses of sub-section (1) of section 21. (2) On payment of such sum as may be determined by the Commissioner under subsection (1), no further proceedings shall be taken against the accused person in respect of the same offence.

#### **25. Powers Of Tribunal And Commissioner :-**

(1) In discharging their functions under this Act, the Tribunal and the Commissioner shall have all the powers of a civil court for the purposes of – (a) Proof of facts by affidavit; (b) Summoning and enforcing the attendance of any person and examining him on oath or affirmation; (c) Compelling the production of documents; and (d) Issuing commissions for the examination of witnesses. (2) In the case of any affidavit to be made for the purpose of this Act, any officer appointed by the Tribunal or the Commissioner, may administer the oath to the deponent.

#### **26. Bar Of Jurisdiction Of Civil Courts :-**

(1)(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 decide 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 there under by the Tribunal, the Commissioner or any officer appointed to assist him shall be called in question in any civil court.

#### **27. Power To Transfer Proceedings :-**

The Commissioner may, after due notice to the parties, by order in writing transfer any proceedings or class of proceedings under any provisions of this Act from himself to any other officer and he may likewise transfer any such proceedings (including a proceeding already transferred under this section) from one such officer to another or to himself.

## **28. Persons Appointed Under Section 6 To Be Public Servant :-**

The Commissioner and all officers and persons appointed under section 6 to assist the Commissioner shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. (48 of 1860)

## **29. Indemnity :-**

No suit, prosecution or other legal proceeding shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made there under.

## **30. Power To Make Rules :-**

(1) The State Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:- (a) The authority to which, the form in which the period within which and the manner in which an application for certificate of registration shall be made under sub-section (2) of section 7; (b) The form in which the certificate of registration shall be granted under subsection (3) of section 7; (c) The manner in which a certificate of registration shall be cancelled by the prescribed authority under sub-section (5) of section 7; (d) The authority to which, the manner in which, the period for which and the date by which, a registered stockist shall furnish the returns of stocks under sub-section (1) of section 8; (e) The manner in which a notice shall be served under sub-section (2) of section 8; (f) The manner in which a notice shall be served by the Commissioner on a stockist under sub-section (3) of section 9; (g) The manner in which a notice shall be served on a stockist under section 10; (h) The intervals at which the tax shall be paid under sub-section (1) of section 12; (i) the manner in which a registered stockist shall first pay into a Government treasury the whole amount of tax due from him under sub-section (2) of section 12; (j) The manner in which a notice shall be served by the commissioner on every other stockist under sub-section (1) of section 14; (k) the conditions subject to which the Commissioner may require any stockist to produce before him any books of accounts or documents or to furnish any information relating to stock or any other information relating to his business under sub-section (1) of section 15; (l) The rules of procedure subject to which the appellate authority may

pass an order on appeal or second appeal under sub-section (4) of section 16; (m) The rules subject to which the Commissioner or, as the case may be, the Tribunal may call for and examine the records of an order under sub-section (1) section 17; (n) The value at which an appeal and application for revision shall bear a court fee stamp under section 18; (o) Any other matter which is required to be or may be prescribed under this Act. (3) In making any rules under this section, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence. (4) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication: Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this section. (5) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following. (6) Any rescission or modification so made by the State Legislature shall be published in the official Gazette and shall thereupon take effect.