

Gujarat Taxation Laws (Amendment) Act, 2014

10 OF 2014

[28 July 2014]

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1. Short title.
2. Amendment of certain taxation laws.

Gujarat Taxation Laws (Amendment) Act, 2014

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AN ACT

further to amend certain taxation laws.

It is hereby enacted in the Sixty-fifth Year of the Republic of India as follows:-

1. Short title. :-

This Act may be called the Gujarat Taxation Laws (Amendment) Act, 2014.

2. Amendment of certain taxation laws. :-

Each of the Acts specified in the second column of the Schedule shall be amended in the manner and to the extent specified against it in the third column thereof.

SCHEDULE

Sr. No.	Short title	Extent of Amendment.	
1	2	3	
1.	The Gujarat State Tax on Professions, Trades, Callings and	Insertion of new section 17A in Presidents Act No. 11 of 1976.	Insertion of new section 17A in Presidents Act No. 11 of 1976.

	Employments Act, 1976. (Presidents Act No. 11 of 1976)	Tax to be first charge on property.	"17A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person.".
2.	The Gujarat Entertainments Tax Act, 1977. (Guj. 16 of 1977)	Insertion of new section 19A in Guj. 16 of 1977.	In the Gujarat Entertainments Tax Act, 1977, after section 19, the following section shall be inserted, namely :-
		Tax to be first charge on property.	"19A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a proprietor or any other person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such proprietor or, as the case may be, such person.".
3.	The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977.(Guj. 24 of 1977)	Insertion of new section 8AA in Guj. 24 of 1977.	In the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977, after section 8, the following section shall be inserted, namely :-
		Tax to be first charge on property.	"8AA. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a proprietor or any other person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such proprietor or, as the case may be, such person.".
4.	The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001. (Guj. 22 of 2001)	Insertion of new section 16A in Guj. 22 of 2001.	In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001, after section 16, the following section shall be inserted, namely :-
		Tax to be first charge on property.	"16A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person."