
Central Sales Tax (Himachal Pradesh) (Amendment) Rules, 1981

[27 July 1981]

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In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), and all other powers enabling him in this behalf, the Governor, Himachal Pradesh, is pleased to make the following rules for carrying out the purposes of the Act:-

1. Short Title And Commencement :-

- (i) These rules may be called "The Central Sales Tax (Himachal Pradesh) (Amendment) Rules, 1981".
- (ii) These shall come into force at once.

2. Amendment Of Sub-Rule (2) Of Rule 6 :-

The existing sub-rule (2) of rule 6 of the Central Sales Tax (Himachal Pradesh) Rules, 1970 (Printed here as found in the notification.), shall be substituted as under:-

"(2) If the officer referred to in sub-rule (1) is satisfied that the requisition of the dealer is genuine and reasonable he may issue him as many declaration forms as he deems fit on prior payment of charges @ Rs. 8 per book of 25 declaration forms either in cash, or into the Government treasury and on furnishing the treasury or bank receipt in token of the said amount having been paid. In case the officer has reason to suspect that the declaration forms are likely to be misused by the dealer, he may, for reasons to be recorded in writing, call upon the dealer to furnish such

security/surety, as he may think reasonable to guard against the misuse of the same."