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## **Himachal Pradesh General Sales Tax (Amendment) Act, 1981**

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## **Himachal Pradesh General Sales Tax (Amendment) Act, 1981**

An Act further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968). BE it enacted by the Legislative Assembly of the Himachal Pradesh in the Thirty-second Year of the Republic of India as follows:- Statement of Object An Act further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968). BE it enacted by the Legislative Assembly of the Himachal Pradesh in the Thirty-second Year of the Republic of India as follows:-

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

- (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1981.
- (2) It shall be deemed to have come into force on the 15th day of November, 1980.

### **2. Amendment Of Section 4 :-**

In clause (e) of sub-section (6) of section 4 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter called the principal Act), for the figures "40,000", the figures "1,00,000" shall be substituted.

### **3. Amendment Of Section 12 :-**

- In the existing proviso to sub-section (4) of section 12 of the principal Act, -
- (a) after the words "through a "but before the words "bank draft",

the words "crossed cheque or" shall be inserted; and

(b) for the sign "." occurring at the end, the sign "." shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided further that where the payment is made through a crossed cheque and the cheque is dishonored, the dealer shall be deemed to have not made the payment and shall be liable to any action which may be taken for not making payment under the Act or the Rules framed thereunder."

#### **4. Repeal And Savings :-**

(1) The Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1980, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the day on which such thing was done or action was taken.