

Himachal Pradesh General Sales Tax (Amendment) Act, 1999

CONTENTS

1. Short Title
2. Amendment Of Section 2
3. Insertion Of Sections 3-A, 3-B And 3-C
- 3A. Establishment Of Tribunal
- 3B. Jurisdiction
- 3C. Dissolution Of A Tribunal
4. Amendment Of Section 4
5. Amendment Of Section 14
6. Amendment Of Section 18
7. Amendment Of Section 30
8. Amendment Of Section 31
9. Amendment Of Section 33
10. Amendment Of Section 40
11. Amendment Of Section 42-C

Himachal Pradesh General Sales Tax (Amendment) Act, 1999

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 Himachal Pradesh in the Fiftieth 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 Himachal Pradesh in the Fiftieth Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1999.

2. Amendment Of Section 2 :-

In section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the "principal Act"), -

(i) in clause (dd), for the words "Joint Excise and Taxation Commissioner", the words and sign "Additional/Joint Excise and

Taxation Commissioner" shall be substituted;

(ii) clause (ddd) shall be omitted; and

(iii) after clause (11), the following clause shall be added, namely:-
"(111) "Tribunal" means the Tribunal established under section 3-A;"

3. Insertion Of Sections 3-A, 3-B And 3-C :-

After section 3 of the principal Act, the following sections 3-A, 3-B and 3-C shall be inserted, namely:-

3A. Establishment Of Tribunal :-

(1) The State Government shall, by notification in the Rajpatra, Himachal Pradesh, establish one or more Tribunals, as it may deem fit, to exercise the jurisdiction, powers, authority and functions conferred on it by or under this Act.

(2) The constitution of the Tribunal, qualifications and age for appointment, terms of office, salaries, allowances and other conditions of service of the Presiding Officer or Member of the Tribunal appointed by the State Government shall be such as may be prescribed.

(3) The State Government may appoint such officers and officials, as may be required, to assist the Tribunal in the discharge of its functions under the Act.

3B. Jurisdiction :-

In the event of the State Government constituting more Tribunals than one, the State Government shall, by notification, define the local limits of jurisdiction of each Tribunal.

3C. Dissolution Of A Tribunal :-

Notwithstanding anything contained in section 3-A, where there are more Tribunals than one, the State Government may, at any time by reason of insufficiency of work pending before the Tribunals dissolve any Tribunal and no Presiding Officer or Member of the Tribunal affected by such dissolution shall have any claim against the State Government."

4. Amendment Of Section 4 :-

In section 4 of the principal Act, in sub-section (6), -

(i) in clause (b), for the figure "40,000", the figure "2,00,000" shall be substituted; and

(ii) in clause (e), for the figure "3,00,000", the figure "4,00,000" shall be substituted.

5. Amendment Of Section 14 :-

In section 14 of the principal Act, for sub-section (1-A), the following shall be substituted, namely:-

"(1-A). Notwithstanding anything contained in this Act, if the Government considers it necessary and expedient, in public interest so to do, it may in respect of a dealer, whose gross turnover in a year does not exceed twenty-five lakh rupees, notify, for any financial year, a scheme of self-assessment under the Act:

Provided that in case any dealer, whose taxable turnover has been assessed under the self-assessment scheme, is found to have evaded the tax, the assessing authority shall, after affording such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty, in addition to the amount of tax assessed, a sum which shall not be less than one hundred per centum but which shall not exceed one and a half times of the amount of tax found to have been evaded and assessed."

6. Amendment Of Section 18 :-

In section 18 of the principal Act, in sub-section (1), for the word "dealer", wherever it occurs, the words "dealer or any other person", shall be substituted.

7. Amendment Of Section 30 :-

In section 30 of the principal Act, in sub-sections (1), (2) and (3), for the words "Financial Commissioner", the word "Tribunal", shall be substituted.

8. Amendment Of Section 31 :-

In section 31 of the principal Act, in sub-section (3), for the words "Financial Commissioner", the word "Tribunal" shall be substituted.

9. Amendment Of Section 33 :-

In section 33 of the principal Act, for the words "Financial Commissioner," wherever these occur, the word "Tribunal" shall be substituted.

10. Amendment Of Section 40 :-

In section 40 of the principal Act, in sub-section (2), -

(a) in clause (a), the words "to prescribe" shall be omitted;

(b) the existing clause (aa) shall be re-numbered as clause (aaa) and before the clause as so re-numbered, the following new clause (aa) shall be inserted, namely:-

"(aa) the constitution of the Tribunal, qualifications and age for appointment, terms of office, salaries, allowances and other conditions of service of the Presiding Officer or Member of the Tribunal;"; and
(c) the existing clause (jj) shall be omitted.

11. Amendment Of Section 42-C :-

In section 42-C of the principal Act, in sub-section (2), for the words "be entitled to a set-off of tax equal to the difference between the aggregate liability on the sale of final product minus", the words and words "on the sale of final product, be entitled to a set-off of tax equal to" shall be substituted.