

## **Himachal Pradesh General Sales Tax (Amendment) Act, 2001**

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## **Himachal Pradesh General Sales Tax (Amendment) Act, 2001**

As assented to by the Governor on 8th day of June, 2001. 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 Fifty-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, 2001.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

### **2. Amendment Of Section 6 :-**

In section 6 of the Himachal Pradesh General Sales Tax Act, 1968, in sub-section (1), in first proviso, for clause (b) the following shall be substituted, namely:-

"(b) Liquor (country liquor, foreign liquor and Indian made foreign liquor including beer but excluding Indian made cider and wines), all arms including rifles, revolvers, pistols and ammunition, polythene bags and timber (but not including converted timber), on which a tax at the rate not exceeding 30 paise in a rupee, shall be levied."