

## **Himachal Pradesh General Sales Tax (Second Amendment) Act, 2000**

**[27 September 2000]**

### CONTENTS

1. Short Title
2. Amendment Of Section 4
3. Amendment Of Section 6
4. Amendment Of Section 7
5. In Section 8 Of The Principal Act, For Sub-Sections (2), (3), (4) (5) And (6), The Following Shall Be Substituted, Namely
6. Omission Of Sections 8-A, 9, 10, 10-A, 10-B, And 10-C
7. Amendment Of Section 12
8. Substitution Of Section 21
9. Omission Of Section 25
10. Amendment Of Section 42-B

## **Himachal Pradesh General Sales Tax (Second Amendment) Act, 2000**

**[27 September 2000]**

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- first Year of Republic of India, as follows:-

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

(1) This Act may be called the Himachal Pradesh General Sales Tax (Second Amendment) Act, 2000.

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

In section 4 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter called the principal Act)

(i) sub-section (1) shall be omitted; and

(ii) for sub-section (2), the following shall be substituted, namely:-

"(2) Every dealer who does not deal exclusively in goods declared to be tax free under section 7 shall be liable to pay tax under this Act from the date on which his gross turnover during any year first

exceeds the taxable quantum."

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

In section 6 of the principal Act,

(i) in sub-section (1), for the first proviso, the following shall be substituted, namely:

" Provided that a tax at such rate not exceeding 20 paise in a rupee, as may be so notified, may be levied on the sale of goods as specified in Schedule-A except on"

(a) Lime-stone on which a tax at the rate not exceeding 100 paise in a rupee, and

(b) Liquor (Country Liquor, Foreign Liquor and Indian Made Foreign Liquor including Bear but excluding Indian made cider and wines), 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:

Provided further that the Government, after giving by notification not less than thirty days notice of its intension so to do, may, by like notification, add to or delete from Schedule--A- any goods, or otherwise amend the Schedule, and thereupon the Schedule shall be deemed to have been amended accordingly;" and

(ii) in sub-section (3), in clause (a), sub-clause

(iii) shall be omitted.

### **4. Amendment Of Section 7 :-**

In section 7 of the principal Act, in sub-section (2), for the words "add to or delete from Schedule-B", the words and signs "add to or delete from Schedule B any goods or otherwise amend the Schedule," shall be substituted.

### **5. In Section 8 Of The Principal Act, For Sub-Sections (2), (3), (4) (5) And (6), The Following Shall Be Substituted, Namely :-**

"(2) Any person intending to establish a business in Himachal Pradesh for the purpose of manufacturing goods for sale may, notwithstanding that he is not liable to registration under sub-section (1), be granted a registration certificate subject to such conditions and in the manner as may be prescribed, and such person when granted a registration certificate shall, for so long as such certificate is in force, be liable to pay tax under the Act:

Provided that grant of such a certificate of registration shall be subject to the conditions that if such person fails to establish the business within the period specified in the certificate or fails to comply with any of the conditions specified therein, he shall be liable by order of the Assessing Authority, to pay a penalty equivalent to one-half of the amount of tax which would have been payable by him in respect of all the goods purchased by him as if he had not been registered under this sub-section.

(3) Every dealer required by sub-section (1) to be registered and every person who may be granted registration certificate under sub-section (2) shall make application in this behalf in the prescribed manner to the Assessing Authority.

(4) If the Assessing Authority is satisfied that an application for registration made under sub-section (3) is in order, he shall, in accordance with such rules and on payment of such fee and subject to such conditions as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form.

(5) When any dealer fails to apply for registration in contravention of sub-section (1) of this section, the Assessing Authority shall register such dealer and grant him a certificate of registration and such registration shall take effect as if it had been made under sub-section (4) of this section on the dealers application.

(6) The Assessing Authority may, by order,-  
amend certificate of registration on the dealers application if the dealer or his legal representative furnishes the information that he-  
has transferred his business, or  
has changed the name(constitution) or nature of his business, or,  
wants to open a new place of business or make any change either  
in the places of business or in the classes or goods specified in his  
certificate of registration for resale or for use in manufacture of  
goods for sale:

suspend a certificate of registration, without prejudice to any other  
penalty, if the dealer or person has violated any provision of this  
Act or rules made thereunder:

cancel a certificate of registration, on dealers or, as the case may  
be, of his legal representatives application or suo-moto, without  
affecting liability to pay tax till such cancellation,--

(i) if the dealer sells or otherwise disposes of his business or any  
place of business or discontinues his business, or

(ii) if the dealer dies, or

(iii) for any other sufficient cause including misuse of the certificate  
of registration or cessation of liability to payment of tax under this

Act:

Provided that no order affecting any person adversely shall be made under clauses (b) and (c) of this sub-section without affording him a reasonable opportunity of being heard; and (d) renew a certificate of registration for such period and in the manner and on payment of such fee as may be prescribed,".

#### **6. Omission Of Sections 8-A, 9, 10, 10-A, 10-B, And 10-C :-**

Section 8-A, 9, 10, 10- A, 10-B and 10-C of the principal Act shall be omitted.

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

In section 12 of the principal Act, in sub-section (4):

for the words "Reserve Bank of India", the words "Scheduled Bank which is a treasury bank" shall be substituted, and after the first proviso, the following provisos shall be added namely:-

"Provided further that when a dealer makes payment through a Schedule Bank other than the treasury bank, he shall obtain from such bank a certificate, as may be prescribed, to the effect that the bank has remitted the amount of tax to the treasury bank on the dealers directions and on production of such certificate to the Assessing Authority the dealer shall be deemed to have paid the tax on the date following the date on which such certificate is issued by such bank:

Provided further that in case of payment through a Scheduled Bank which is located at a station other than that of the treasury bank, the dealer shall need to procure the prescribed certificate from the concerned bank, as mentioned under the preceding proviso, at least three days before the expiry of the due date prescribed under sub-section (3) for filing the return and in that case the dealer shall be deemed to have made the payment by due date."

#### **8. Substitution Of Section 21 :-**

For section 21 of the principal Act, the following shall be substituted, namely:

"21 Assessee etc. permitted to attend through authorized agent.

Any assessee, dealer or other person, who is entitled or required to attend before any authority in connection with any proceedings under this Act, except when required to attend in person, may

attend through a person authorized by him in writing in this behalf, in the prescribed manner."

**9. Omission Of Section 25 :-**

Section 25 of the principal Act shall be omitted.

**10. Amendment Of Section 42-B :-**

In section 42-B of the principal Act, in clause (a), after the words "raw material" but before the words "in the manufacture", the sign and words "plant or machinery" shall be inserted.