

Madras General Sales Tax (Amendment) Act, 1958

21 of 1958

[30 September 1958]

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PREAMBLE

An Act further to amend the Madras General Sales Tax Act, 1939.

WHEREAS it is expedient further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), for the purposes hereinafter appearing;

BE it enacted in the Ninth Year of the Republic of India as follows:-

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1. For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 23rd September 1958, Part IV-A, pages 458-459.

1. Short title and commencement :-

(1) This Act may be called the "Madras General Sales Tax (Amendment) Act, 1958."

(2) It shall come into force on the first day of October 1958.

2. Amendment of section 5, Madras Act IX of 1939 :-

In clause (v) of sub-section (1) of section 5 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), (hereinafter referred

to as the principal Act), in item (1), for the words "Cotton yarn other than handspun cotton yarn", the words "Cotton yarn waste" shall be substituted.

3. Amendment of section 5-A, Madras Act IX of 1939 :-

In section 5-A of the principal Act--

(i) in sub-section (1)--

(a) in item (4), for the words "other than groundnut", the words "other than cardamom and groundnut" shall be substituted;

(b) after the same item, the following item shall be inserted, namely:--

"(5) Cotton yarn, except (a) handspun cotton yarn and (b) cotton yarn waste ...1/2";

(ii) in sub-section (2), for the word "Groundnut", the words "Cardamom and groundnut" shall be substituted;

(iii) after sub-section (4), the following sub-section shall be added, namely:--

"(5) Where a tax has been levied under this section in respect of the sale or purchase inside the State of any goods specified in this section and such goods are sold in the course of inter-State trade or commerce, the tax so levied shall be refunded to such person, in such manner and subject to such conditions as may be prescribed".