



Latest
Laws.com
Helping Good People Do Good Things

Bare Acts & Rules

Free Downloadable Formats

Hello Good People !



सममेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL XLIIJ

FRIDAY, AUGUST 31, 2001 /BHADRA 9, 1923

Separate paging is given to this Part in order that it
may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st August, 2001 is hereby published for general information.

V. M. KOTHARE,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 22 OF 2001.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st August, 2001).

AN ACT

to provide for the levy of a tax in the State of Gujarat on the entry of certain goods into a local area of the State from any place outside the State, but not outside the territory of the Union of India for consumption, use or sale therein and for the matters connected therewith or incidental thereto.

It is hereby enacted in the Fifty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001.

Short title,
extent and
commencement.

(2) It extends to the whole of the State of Gujarat.

(3) It shall come in to force on the 1st September, 2001.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Appellate Authority" means an Appellate Authority appointed under section 6;

(b) "Appellate Tribunal" means the Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969;

(c) "Assessing Authority" means any officer appointed under section 5;

(d) "entry of specified goods into a local area" with all its grammatical variations and cognate expressions means entry of specified goods into a local area from any place outside the State but not being a place outside the territory of the Union of India, for consumption, use or sale therein;

(e) "importer" means a person who brings any of the specified goods into a local area from any place outside the State but not being a place outside the territory of the Union of India, for consumption, use or sale therein;

(f) "local area" means,—

(i) a city within the meaning of the Bombay Provincial Municipal Corporations Act, 1949;

(ii) a municipal borough, transitional area, small urban area or a notified area within the meaning of the Gujarat Municipalities Act, 1963;

(iii) a village, within the meaning of the Gujarat Panchyats Act, 1993;

(iv) a cantonment within the meaning of the Cantonment Act, 1924;

(g) "person" includes any company or association or body of individuals, whether incorporated or not, a society, a club or an institution and also a Hindu Undivided Family, a firm, a local authority, the Central Government or any State Government;

(h) "prescribed" means prescribed by rules;

(i) "purchase value" means the value of the specified goods as ascertained from the original invoice and includes insurance, excise, duties, counter-vailing duties, sales tax, transport fee, octroi, freight charges and all other charges incidentally levied on the purchase of the specified goods and in the case of the specified goods mentioned at serial number 1 of the Schedule also the value of accessories fitted therein:

Provided that where purchase value of the specified goods is not ascertainable on account of non-availability or non-production of the original invoice, or when the invoice produced is proved to be false, or if the specified goods are acquired or obtained otherwise then by way of purchase, then the purchase value shall be the value or price at which the specified goods of the like kind or quality are sold or are capable of being sold, in open market in the local area:

(j) "rules" means rules made under this Act;

(k) "specified goods" means goods specified in column 2 of the Schedule;

(l) "State" means the State of Gujarat;

(m) "tax" means the tax payable under this Act.

Guj. 1 of
1970.

Bom. LIX of
1949.

Guj. 34 of
1964.

Guj. 18 of
1993.

II of 1924.

CHAPTER II

INCIDENCE AND LEVY OF TAX

3. (1) Subject to the other provisions of this Act, on and from the 1st day of September, 2001, there shall be levied and collected on the entry of specified goods into a local area, a tax on the purchase value thereof at such rates as may be fixed by the State Government by notification in the *Official Gazette*, but not exceeding the maximum rates specified in column 4 of the Schedule: and different rates may be fixed for different specified goods.

Incidence of tax.

(2) The tax shall be payable and paid by an importer in such manner and within such time as may be prescribed.

(3) The tax shall be in addition to the tax levied and collected as octroi by a municipal corporation of a city constituted under the Bombay Provincial Municipal Corporations Act, 1949 or any other local authority, as the case may be, within its local area.

Bom. LIX of 1949.

4. (1) The amount of tax leviable under this Act shall, subject to such conditions as may be prescribed, be reduced to the extent of the amount of tax paid, if any, under the law relating to Sales Tax as may be in force in any other State or Union Territory by an importer who had purchased the specified goods in that State.

Reduction in tax liability.

(2) The amount of tax leviable under this Act shall, subject to such conditions as may be prescribed, be reduced to the extent of the amount of tax paid, if any, under the Central Sales Tax, Act, 1956 on the purchase of the specified goods in the course of inter-State trade or commerce.

74 of 1956.

(3) Where an importer of specified goods liable to pay tax under this Act, being a dealer in the specified goods, becomes liable to pay tax under the Gujarat Sales Tax Act, 1969 or the Bombay Sales of Motor Spirit Taxation Act, 1958 by virtue of the sale of such specified goods, then his liability under the Gujarat Sales Tax Act, 1969 or the Bombay Sales of Motor Spirit Taxation Act, 1958 shall be reduced to the extent of tax paid under this Act.

Guj. 1 of 1970.

Bom. LXVI of 1958.

CHAPTER III

TAX AUTHORITIES

5. The State Government may, by notification in the *Official Gazette*, appoint such officers to be the Assessing Authorities for the purpose of this Act and may assign to them such local area or areas as may be specified in the notification.

Assessing Authorities.

6. The State Government may, by notification in the *Official Gazette*, appoint such officers to be the Appellate Authorities for the purpose of this Act and may assign to them such local area or areas as may be specified in the notification.

Appellate Authorities.

CHAPTER IV

RETURNS, ASSESSMENTS, PAYMENTS, RECOVERY

AND REFUND OF TAX

Returns.

7. (1) Every person liable to pay tax under this Act shall furnish returns in such form, for such period, by such dates, and to such authority as may be prescribed.

(2) If any person liable to pay tax under this Act, having furnished return under sub-section (1) discovers any omission or incorrect statement therein, he may furnish a revised return before the expiry of three months from the last date prescribed for furnishing the original return.

Assessment.

8. (1) The amount of tax due from a person liable to pay tax under this Act shall be assessed separately for such period as may be prescribed.

(2) If the Assessing Authority is satisfied that the return furnished by a person liable to pay tax under this Act is correct and complete, he shall assess the amount of tax due from the person on the basis of such return.

(3) If the Assessing Authority is not satisfied that the return furnished by a person liable to pay tax under this Act is correct and complete, and the Assessing Authority thinks it necessary to require the presence of the person or the production of further evidence, the Assessing Authority shall serve on the person in the prescribed manner a notice requiring him on a date and at a place specified therein, either to attend and produce or cause to be produced all evidence on which the person relies in support of his return, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Assessing Authority shall, after considering all the evidence which may be produced, assess the amount of tax due from the person.

(4) If a person fails to comply with the requirements of any notice issued under sub-section (3), the Assessing Authority shall determine the purchase value of the specified goods under the proviso to clause (i) of section 2 and assess to the best of his judgement, the amount of tax due from him.

(5) No order of assessment under sub-section (3) or (4) shall be made after the expiry of three years from the last date prescribed for furnishing of returns of the particular period. If for any reason, such order is not made within the period aforesaid, then the return so furnished shall be deemed to have been accepted as correct and complete for assessing the tax due from such person.

Reassessment.

9. If, after a person liable to pay tax under this Act has been assessed under section 8 for any period, the Assessing Authority has reason to believe that any purchase value or part thereof has, in respect of that period, escaped assessment, or has been under assessed or assessed at a lower rate, then the Assessing Authority may, within five years from the date of the order of assessment of the particular period, after giving the person a reasonable opportunity of being heard, reassess, to the best of his judgement, the tax due from him.

10. (1) The tax shall be paid in the manner hereinafter provided.

Payment of
tax.

(2) A person liable to pay the tax, shall, before furnishing return as required by sub-section (1) of section 7, first pay into the Government treasury in the prescribed manner, the whole of the amount of tax due from him according to such return.

(3) If a person liable to pay the tax furnishes a revised return in accordance with sub-section (2) of section 7, and if such revised return shows that the amount of tax is larger than the amount of tax already paid or payable, he shall first pay into the Government treasury in the prescribed manner the additional amount of tax according to such revised return.

(4) The amount of—

(i) tax due where return has been furnished without full payment thereof, or

(ii) difference in the tax assessed under section 8 or reassessed under section 9 for any period and the sum already paid by the person in respect of such period, and

(iii) penalty (if any) levied under section 17

shall be paid by the person into the Government treasury by such date as may be specified in the notice issued by the Assessing Authority for this purpose, being a date not earlier than thirty days from the date of service of the notice.

(5) Any tax or penalty which remains unpaid after the date specified in the notice for payment, shall be recoverable as an arrear of land revenue, and for that purpose all the Assessing Authorities shall have and exercise all the powers of a Collector under the provisions of the Bombay Land Revenue Code, 1879.

Bom, V of
1879.

11. The Assessing Authority shall, on an application made in such form and within such period as may be prescribed, refund to a person the amount of tax and penalty, if any, paid by such person in excess of the amount due from him. The refund may be either by cash payment, or at the option of such person, by deduction of such excess from the amount of tax and penalty, if any due from such person in respect of any other period:

Refund of tax.

Provided that the Assessing Authority shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (4) of section 10 has been issued, and shall then refund the balance, if any, in such manner as may be prescribed.

12. (1) No tax shall be levied and collected in respect of motor vehicles mentioned at serial number 1 in the Schedule if such motor vehicles are registered in any other State or Union Territory of India under the Motor Vehicles Act, 1988 for a period exceeding fifteen months before their entry into a local area of the State.

Exemptions.

(2) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in public interest, by notification in the *Official Gazette*, exempt any class of importers from payment of the whole or any part of the tax payable under this Act.

CHAPTER V

APPEAL

Appeal.

13. (1) An appeal from every original order under this Act or the rules made thereunder shall lie to the Appellate Authority appointed under section 6.

(2) In the case of an order passed in appeal by the Appellate Authority, a second appeal shall lie to the Appellate Tribunal.

(3) No appeal shall be entertained by the Appellate Authority or the Appellate Tribunal unless it is filed within thirty days from the date of receipt of the order, appealed against by the assessee and unless the entire amount of tax and penalty, if any, has been credited by the assessee in the Government treasury :

Provided that an Appellate Authority or the Appellate Tribunal may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order—

(a) without payment of tax with penalty (if any) or, as the case may be, of the penalty, or

(b) on proof of payment of such smaller sum as it may consider reasonable, or

(c) on the appellant furnishing in prescribed manner, security for such amount as the Appellate Authority or as the case may be, the Appellate Tribunal may direct.

(4) Subject to such rules of procedure as may be prescribed, every Appellate Authority or as the case may be, the Appellate Tribunal shall have the following powers, namely :—

(a) in an appeal against an order of assessment, it may confirm, reduce, enhance or annul the assessment; or it may set aside the assessment and refer the case back to the Assessing Authority for making a fresh assessment in accordance with the direction given by it and, after making such further inquiry as may be necessary, the Assessing Authority shall thereupon proceed to make such fresh assessment and determine, where necessary, the amount of tax payable on the basis of such fresh assessment; and

(b) in any other case, the Appellate Authority or the Appellate Tribunal, as the case may be, may pass such orders on appeal as it deems just and proper.

36 of 1963

14. In computing the period laid down under section 13, the provisions of sections 4 and 12 of the Limitation Act, 1963 shall, so far as may be, apply.

Application of sections 4 and 12 of Limitation Act.

15. An Appellate Authority and the Appellate Tribunal may admit any appeal under section 13 after the period of limitation laid down in the said section, if the appellant satisfies the Appellate Authority or the Appellate Tribunal, as the case may be, that he had sufficient cause for not preferring the appeal within such period.

Extension of period of limitation in certain cases.

16. Where, any person, after the tax has become due from him under this Act, creates a charge on, or parts with the possession by way of sale, mortgage, exchange or any other mode of transfer whatsoever of any of his property in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the person under this Act:

Transfer to defraud revenue void.

Provided that such charge or transfer shall not be void if made for valuable consideration and without notice of any proceeding under this Act.

CHAPTER VI

PENALTY

17. (1) If any person liable to pay tax under this Act fails to comply with any of the provisions of this Act, then the Assessing Authority may, after giving such person a reasonable opportunity of being heard, by order in writing, impose on him, in addition to any tax payable, a sum by way of penalty not exceeding twice the amount of tax.

Penalty.

(2) If the person does not, without reasonable cause, pay the tax within the time, he is required by or under the provisions of this Act, to pay it, the Assessing Authority may, after giving such person a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty, in addition to the amount of tax and penalty under sub-section (1), a sum of equal to eighteen per cent. per annum for the period during the time the person continues to make default in the payment of tax.

(3) If any person commits breach of any rule punishable with penalty, the Assessing Authority may, after giving such person a reasonable opportunity of being heard, by order in writing impose upon him a sum by way of penalty not exceeding the sum of penalty specified in the rule.

CHAPTER VII

MISCELLANEOUS

18. All officers and servants appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

XLV of 1860.

Officers and servants to be public servant.

Protection of
action taken
in good faith.

19. No suit, prosecution or other legal proceedings shall lie against the Government, or any public servant for anything which is in good faith done or purported to be done under this Act.

Power to
make rules.

20. (1) The State Government may, by notification in the *Official Gazette*, and subject to the condition of previous publication, make rules for carrying out the purposes of this Act:

Provided that if the State Government is satisfied that the circumstances exist which render it necessary for it to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(b) all matters expressly required or allowed by this Act to be prescribed;

(c) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(d) any other matter including levy of fees for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act;

(e) the procedure for any other matters (including fees) incidental to the disposal of appeal, and the value of court-fee stamp which a memorandum of appeal should bear;

(f) the person who may appear or attend before any authority in connection with any proceedings under the Act, including, his qualifications, the conditions subject to which the person shall be entitled to appear and attend and the form of authorisation authorising such person to attend.

(3) In making any rules under this section, the State Government may direct that the breach thereof shall be punishable with penalty not exceeding two thousand rupees and when the breach is a continuing one, with a daily penalty not exceeding one hundred rupees during the continuance of the breach.

(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following.

(5) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette*, and shall thereupon take effect.

SCHEDULE

(See section 2(k) and section 3 (1))

PART I

Sr. No.	Specified goods	Entry in Schedule II, Part A of the Gujarat Sales Tax Act, 1969.	Maximum rate of tax
1	2	3	4
1.	Motor Vehicles including Motor cars, motor taxi-cabs, motoettes, motor omnibuses, motor vans, motor lorries.	128(1)	Twelve per cent.
	Motor cycles, motorcycle combinations, motor scooters, mopeds.	128(2)	Twelve per cent.
	Chassis of motor vehicles	128(4)	Twelve per cent.
	Body which is built on chassis of motor vehicles.	128(5)	Twelve per cent.
2.	Cement	80	Fifteen per cent.
3.	Marbles or granite (raw or polished)	124	Twelve per cent.
4.	Kota stones	163(1)	Six per cent.
5.	Naphtha	40	Sixteen per cent.
6.	Light Diesel Oil	34	Eight per cent.

PART II

The Bombay Sales of Motor Spirit Taxation Act, 1958.

Sr. No.	Specified goods	--	Maximum rate of tax
1	2	3	4
7.	High Speed Diesel Oil.	--	Eighteen per cent. and Additional tax at the rate of Twenty per cent of the amount of tax.

Explanation.—For the purposes of this Schedule, -Guj. 1 of
1970.Bom. LXVI
of 1958.

- (1) Where sales of any of the specified goods at Sr. No. 1 to 6 of the Schedule is, by notification under sub-section (2) of section 49 of the Gujarat Sales Tax Act, 1969 exempt from whole or any part of the tax payable under that Act, the maximum rate of tax for such goods shall be reduced by such exemption.
- (2) Where sales of the specified goods at Sr. No. 7 of the Schedule is, by notification under section 35 of the Bombay Sales of Motor Spirit Taxation Act, 1958, exempt from whole or any part of the tax payable under that Act, the maximum rate of tax for such goods shall be reduced by such exemption.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII] THURSDAY, MARCH 2, 2006/PHALGUNA 11, 1927

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

(The Following Act of the Gujarat Legislature, having been assented to by the Governor
on the 2nd March, 2006 is hereby published for general information.)

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 5 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat
Government Gazette", on the 2nd March, 2006).

AN ACT

further to amend the Gujarat Tax on Entry of Specified Goods into Local
Areas Act, 2001.

It is hereby enacted in the Fifty-seventh Year of the Republic of India
as follows:-

1. (1) This Act may be called the Gujarat Tax on Entry of Specified
Goods into Local Areas (Amendment) Act, 2006.

Short title and
commencement.

(2) It shall come into force on such date as the State Government
may, by notification in the *Official Gazette*, appoint.

Amendment of section 2 of Guj.22 of 2001. 2. In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (hereinafter referred to as "the principal Act"), in section 2, for clause (b), the following clause shall be substituted, namely: - Guj.22 of 2001.

"(b) "Appellate Tribunal" means the tribunal constituted under section 19 of the Gujarat Value Added Tax Act, 2003 and discharging functions of the Appellate Tribunal assigned to it by or under this Act;" Guj.1 of 2005.

Amendment of section 3 of Guj.22 of 2001. 3. In the principal Act, in section 3, in sub-section (1), for the word and figure "column 4", the word and figure "column 3" shall be substituted.

Amendment of section 4 of Guj.22 of 2001. 4. In the principal Act, in section 4, for sub-section (3), the following shall be substituted, namely: -

"(3) Where an importer of specified goods liable to pay tax under this Act, being a dealer in the specified goods, becomes liable to pay tax under the Gujarat Value Added Tax Act, 2003 by virtue of the sale of such specified goods, then his liability under the Gujarat Value Added Tax Act, 2003 shall be reduced to the extent of tax paid under this Act." Guj.1 of 2005.

Amendment of section 7 of Guj.22 of 2001. 5. In the principal Act, in section 7, in sub-section (2), for the words "three months", the words "one month" shall be substituted.

Insertion of new section in Guj.22 of 2001. 6. In the principal Act, after section 17, the following section shall be inserted, namely :-

Remission of tax, penalty or interest. "17A. (1) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest to grant concession in case of double taxation or to redress an inequitable situation, remit by an order either generally or specially, the whole or any part of the tax, penalty or interest payable in respect of any period by any importer or a class of importers.

(2) The Commissioner may, in such circumstances and subject to such conditions and within such limit as may be prescribed, remit the whole or any part of the tax, penalty or interest payable, in respect of any period, by any dealer."

Substitution of Schedule of Guj.22 of 2001. 7. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely:-

“SCHEDULE
(See sections 2 (k) and 3 (1))

Sr.No.	Specified goods	Maximum rate of tax.
1	2	3
1.	Motor Vehicles including Motor cars, motor taxi-cabs, motoettes, motor omnibuses, motor vans, motor lorries, motor cycles, motorcycle combinations, motor scooters, mopeds, chassis of motor vehicles and the body which is built on chassis of motor vehicles	Twelve and a half per cent.
2.	Cement	Twelve and a half per cent.
3.	Marbles or granite (raw or polished)	Twelve and a half per cent.
4.	<i>Kota</i> stones	Twelve and a half per cent.
5.	Naphtha	Sixteen per cent.
6.	Light diesel oil	Twelve and a half per cent.
7.	High speed diesel oil	Twenty-four per cent.”



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XLVII]

FRIDAY, SEPTEMBER 22, 2006/BHADRA 31, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 21st September, 2006 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 26 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 22nd September, 2006.)

AN ACT

further to amend the Gujarat Tax on Entry of Specified Goods
into Local Areas Act, 2001.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. (1) This Act may be called the Gujarat Tax on Entry of Specified Goods into Local Areas (Second Amendment) Act, 2006.

Short title and commencement.

(2) It shall be deemed to have come into force on the 4th August, 2006.

2. In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (hereinafter referred to as "the principal Act"), in the Schedule, after entry at serial No.7, the following entry shall be added, namely :-

Amendment of Schedule to Guj. 22 of 2001.

1	2	3
"8.	Yarn of all types except Nylon Yarn, Polyester Viscose Yarn and Cotton Yarn.	Four per cent."

Guj.22 of 2001.

Guj. Ord. 3 of 2006.

3. (1) The Gujarat Tax on Entry of Specified Goods into Local Areas (Second Amendment) Ordinance, 2006 is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.