

# Gujarat Sales Tax (Amendment) Act, 1971

GUJARAT

India

## Gujarat Sales Tax (Amendment) Act, 1971

### Act 13 of 1971

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Enacted by the President in the Twenty-second Year of the Republic of India as follows:-In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971, (35 of 1971) the President is pleased to enact as follows:-

#### **1. Short title and commencement.- (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1971.**

(2) It shall come into force on 1st December 1971.

#### **2. Insertion of section 4A in Guj. I of 1970.- After section 4 of the Gujarat Sales Tax Act, 1969, the following section shall be inserted, namely:-**

"4A. Levy of additional tax.- (1) There shall be levied and collected from every dealer liable to pay tax under section 3 or under section 4, an additional tax on the sale or purchase of goods liable to tax under this Act at the rate of two paise in the rupee on the sales tax, general sales tax or purchase tax or on any two or more of them, as the case may be, payable by such dealer: Provided that in respect of the sale or purchase of any of the declared goods, the tax plus the additional tax shall not exceed three per cent of the sale or purchase price thereof. (2) Except as provided in sub-section (1) the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax payable under sub-section (1) as they apply in relation to the tax payable by a dealer under this Act."