

Gujarat Sales Tax (Amendment) Act, 1977

GUJARAT

India

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Act 13 of 1977

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An Act further to amend the Gujarat Sales Tax Act, 1969. It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:-* Received the Assent of the Governor on the 30th July, 1977 is hereby published for general information.

1. Short title and commencement.- (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1977.

(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 45 of Guj. I of 1970.- In the Gujarat Sales Tax Act, 1969 (hereinafter referred to as "the principal Act") (Guj. I of 1970), in section 45, in the, first proviso to sub-section (6), for the words "the Commissioner shall estimate" the words "the Commissioner shall remit" shall be substituted.

3. Amendment of section 49 of Guj. 1 of 1970.- In the principal Act, in section 49, in sub-section (1), in clauses (i) to (iv) for the words and brackets "Canteen Stores Department (India)" the words "Canteen Stores Department" shall be substituted.

4. Amendment of section 54 of Guj. 1 of 1970.- In the principal Act, in section 54, in sub-section (1), for the words "simple, interest at four and half percent, per annum" the words "simple interest at twelve percent, per annum" shall be substituted.

5. Amendment of Schedule II Part-A of Guj. I of 1970.- In the principal Act, in Schedule II Part, A,-

(1)in entry 3, in column 2, items (xvii), (xviii) and (xix) shall be deleted;(2)in entry 5, in columns 3 and 4, for the words "Four paise in the rupee" the Words "Six paise in the rupee" shall be substituted;(3)in entry 6, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted and in entries 7 to 12 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to four paise in the rupee;(4)in entry 15, in columns 3 and 4, for the words "Four paise in the rupee" the words "Six paise in the rupee" shall be substituted;(5)for entry 16, the following entry shall be substituted, namely:-

1	2	3	4
"16(1)	Machinery used in the manufacture of goods excluding machinery specified in any other entry in this or any other Schedule.	Four paise in the rupee.	Four paise in the rupee.
(2)	Electric motors and oil engines and spare parts and accessories thereof.	Six paise in the rupee.	Six paise in the rupee."

(6)in entry 17, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted and in entry 18, in columns 3 and 4, the expression "Do" shall be construed as a reference to four paise in the rupee;(7)in entry 31, in column 2, for the words and figures "in entry 12 in this Schedule' the words, figures and letter "in entries 12 and 31A in this Schedule" shall be substituted;(8)after entry 31 the following entry shall be inserted, namely:-

1	2	3	4
"31A	Art paper, lustra cote; art paper, suncoat, artcard, art board, ivorycard, chromo coated paper, cheque paper, imitation art paper, biblepaper and silver cote art paper.	Ten paise in the rupee	Ten paise in the rupee";

(9)for entry 34, the following entry shall be substituted, namely:-

1	2	3	4
"34	Soaps and detergents (excluding shampoo)	Six paise in the rupee	Six paise in the rupee";

(10)for entry 30, the following entry shall be substituted, namely:-

1	2	3	4
"36(1)	Tractors,	Eight paise in the rupee	Eight paise in the rupee
(2)	Spare parts and accessories of tractors.	Six paise in the rupee	Six paise in the rupee
(3)	Water pumps and water pumping sets	Six paise in the rupee	Six paise in the rupee";

(11)in entry 37, in columns 3 and 4, for the expression "Do" the words "Six paise in the rupee" shall be substituted;(12)in entry 44, in columns 3 and 4, for the words "Ten paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted;(13)in entry 47, in columns 3 and 4, for the expression "Do" the words "Ten paise in the rupee" shall be substituted;(14)in entry 48, in columns 3 and 1, for the expression "Do" the words "Seven paise in the rupee" shall be substituted and in

entry 49, in columns 3 and 4, the expression "Do" shall be construed as a reference to seven paise in the rupee;(15)in entry 50, in column 2 the words "except when sold in sealed containers of ??? five Kilograms in each container" shall be deleted.(16)for entry 57, the following entry shall be substituted, namely:-

1	2	3	4
"57.(1)	Instant coffee, instant chicori or instant tea in powder.	Fifteen paise in the rupee	Fifteen paise in the rupee
(2)	Coffee, chicori or tea, in leaf or in powder, other than that specified in sub-entry (1)	Ten paise in the rupee	Ten paise in the rupee";

(17)for entry 62, the following entry shall be substituted, namely:-

1	2	3	4
"62. (1)	Plywood and articles prepared from plywood	Ten paise in the rupee	Ten paise in the rupee
	(2) Decorative sheets such as formica, sunmica and other and articles prepared from decorative sheets	Twelve paise in the rupee	Twelve paise in the rupee";

(18)in entry 65, in columns 3 and 4, for the words "Twelve paise in the rupee" the words "Fifteen paise in the rupee" shall be substituted;(19)in entry 67, in columns 3 and 4, for the expression "Do" the words "Twelve paise in the rupee" shall be substituted;(20)for entry 76, the following entry shall be substituted, namely:-

1	2	3	4
"76. (1)	Refrigerators and mechanical water coolers and component parts and accessories thereof:-		
	(a) of capacity upto 165 litres	Fifteen paise in the rupee	Fifteen paise in the rupee
	(b) of capacity over 165 litres	Twenty paise in the rupee	Twenty paise in the rupee
	(2) Deep freezers	Twenty paise in the rupee	Twenty paise in the rupee";

(21)in entry 77, in columns 3 and 4, for the expression "Do" the words "Twelve paise in the rupee" shall be substituted;*(22)after entry 97, the following entries shall be added, namely:-

1	2	3	4
"98	Articles made of plastics	Ten paise in the rupee	Ten paise in the rupee
99	(1) Articles and utensils, made of stainless steel	Ten paise in the rupee	Ten paise in the rupee
	(2) Utensils made of other non-ferrous metals and alloys such as brass, copper, indolium, aluminium, etc.	Eight paise in the rupee	Eight paise in the rupee

Sheets, cushions, pillows, mattresses and such other articles made of foam rubber or plastic foam or other synthetic foam or of fibre foam or rubberised coir	Fifteen paise in the rupee	Fifteen paise in the rupee".
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6. Amendment of Schedule II Part-B of Guj. I of 1870.- In the principal Act, in Schedule II, Part B,-

(1) in entry 6, item (xxi) shall be deleted; (2) in entry 8, in columns 3 and 4, for the expression "Do" the words "Eight paise in the rupee" shall be substituted.

7. Amendment of Schedule III of Guj. I of 1870.- In the principal Act, in Schedule III,-

(1) in entry 2, in column 2, for the brackets and words "(of fineness of not less than fifty percent.) and of silver (if fineness of not less than fifty percent.)" the words "and of silver" shall be substituted; (2) for entry 6, the following entry shall be substituted, namely:-

1	2	3	4
	Foodstuff and food provisions of all kinds (including dried fruits and dried vegetables; raw, semi-cooked, semi-processed or ready to serve foods, pickles, sauces, jams, marmalades, jellies; preserved fruit and honey)	Seven paise in the rupee	Three paise in the rupee";

(3) in entry 13, in column 3, for the words Five words 'Six paise in the rupee' shall be substituted paise in the rupee" the words "Six paise in the rupee" shall be substituted.