

The Punjab General Sales Tax (Amendment) Act, 1999

CHANDIGARH

India

The Punjab General Sales Tax (Amendment) Act, 1999

Act 9 of 1999

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The Punjab General Sales Tax (Amendment) Act, 1999 Punjab Act No. 9 of 1999 [Dated 19.3.2001] G.S.R. 195(E). - In exercise of the powers conferred by section 87 of the Punjab Re-organisation Act, 1966 (31 of 1966), the Central Government hereby extends to the union territory of Chandigarh, the Punjab General Sales Tax (Amendment) Act, 1999 (Punjab Act No.9 of 1999) as in force in the State of Punjab on the date of this notification, subject to the following modifications, namely :- Modifications

1. In Section 1, in sub-section (1) for the words and figures, "the Punjab General Sales Tax (Amendment) Act, 1999", the words and figures, "the Punjab General Sales Tax (Amendment) Act, 1999 as extended to the Union Territory of Chandigarh" shall be substituted.

2. In Section 2,-

(i) for the words "the Punjab General Sales Tax Act, 1948", the words "the Punjab General Sales Tax Act, 1948 as applicable to the Union territory of Chandigarh" shall be substituted; (ii) for the words "State Government", the word "Administrator" shall be substituted.

3. Section 3 shall be omitted.

Annexure Punjab Government Gazette (Extraordinary), September 16, 1999 (Bhdr. 25, 1921 Saka)

Part I – Department of Legal and Legislative Affairs, Punjab

NotificationThe 16th September, 1999No. 14-Leg/99. - The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 15th September, 1999, and is hereby published for general information :-An Act further to amend the Punjab General Sales Tax Act, 1948.Be it enacted by the Legislature of the State of Punjab in the Fiftieth Year of the Republic of India as follows :-

1. Short title and commencement.

(1)This Act may be called the Punjab General Sales Tax (Amendment) Act 1999.(2)It shall come into force at once.

2. Insertion of section 11-E in Punjab Act 46 of 1948.

- In the Punjab General Sales Tax Act, 1948, after section 11-D, the following section shall be inserted, namely :-"11-E. Deemed Assessment - Notwithstanding anything contained in this Act, if the State Government is satisfied that it is necessary and expedient so to do in public interest, it may by notification in the Official Gazette, direct that assessment in respect of any class of dealers, for any prescribed period, shall be deemed to have been made by the concerned assessing authorities as per their returns already furnished, on such date, on payment of such amount and subject to such conditions as may be prescribed."

3. Repeal and saving.

(1)The Punjab General Sales Tax (Amendment) Ordinance, 1999 (Punjab Ordinance No.4 of 1999), is hereby repealed.(2)Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.