

# **The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976**

CHHATTISGARH

India

## **The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976**

### **Act 52 of 1976**

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The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976(C.G. No. 52 of 1976)Last Updated 2nd November, 2019This Act has been adopted by the Chhattisgarh State by Adaption of Laws Order, 2000 (No. 28 of 2000) from 1st November. 2000, subject to the modification that through out the laws for the words 'Chhattisgarh' wherever they occur the word 'Chhattisgarh' shall be substituted. Vide Notification No. F 1-17-2000-CT-V, dated 30-11-2000.Received the assent of the Governor on 2-10- 1976 and assent first published in M.P. Gazette (Extra-ordinary), dated 6-10-1976 at page 3083.[An Act to levy a tax on the entry of goods into a local area in Chhattisgarh for consumption, use or sale therein.] [Substituted by Act No. 67 of 1976 (w.e.f. 1-9-1976).]Be it enacted by the Chhattisgarh Legislature in the Twenty-seventh year of the Republic of India as follows :-

### **1. Short title and commencement.**

(1)This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976.(2)It shall be deemed to have come into force on the 1st day of September, 1976.

### **2. Definitions.**

(1)In this Act, unless the context otherwise requires. -(a)[ \*\*\*] [Omitted by Act No. 24 of 1982 (w.e.f. 6-5-1982).](aa)[ ] [Renumbered as clause (aa) by Act No. 24 of 1978 (w.e.f. 1-10-1978).] "entry of goods into a local area" with all its grammatical variations and cognate expressions means entry' of goods into that local area from any place outside thereof including a place outside the State for consumption, use or sale therein;(b)"Entry tax" means a tax on entry of goods into a local area for consumption, use or sale therein levied and payable in accordance with the provisions of this Act [and includes composition money payable under Section 7-A;] [Inserted by Act No. 67 of 1976 (w.e.f.

31-12-1976).](bb)[ \*\*\*] [Omitted by Act No. 11 of 1995 (w.e.f. 1-4-1995).](c)"Law relating to local authority" means [the Cantonment Act] [Substituted by Act No. 67 of 1976 (w.e.f. 1-9-1976).], 1974 (No. 2 of 1924), [\* \* \*] [Omitted by C.G. Act No. 18 of 2006.]; the Chhattisgarh Municipal Corporation Act, 1956 (No. 23 of 1956), the Chhattisgarh Municipalities Act, 1961 (No. 37 of 1961), the Chhattisgarh Panchayats Act, 1962 (No. 7 of 1962) or the Chhattisgarh Nagar Tatha Gram Nivesh Adhiniyam, 1973 (No. 23 of 1973) as the case may be;(d)"Local Area" means the area comprised within the limits of a local authority;(e)"Local authority" means an authority constituted under a law relating to local authority but shall not include a Janapad Panchayat, a Zila Panchayat, a Mandal Panchayat or such other local authority as the State Government may, by notification, specify;(f)"Local goods" in relation to a local area means goods of local origin as distinct from goods which enter into that local area;(ff)[ \*\*\*] [Omitted by Act No. 11 of 1995 (w.e.f. 1-4-1995).];(fff)[ "Market Value" means the value at which the goods are generally sold in the market or where the goods are not generally sold in the market or the correct sale price thereof is not ascertainable, such value as may be notified by the State Government.] [Inserted by C.G. Act No. 6 of 2014, dated 20.3.2014.](g)[ "Value Added Tax Act" means the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005);] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).](gg)[ "Registered dealer" means dealer registered under the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Inserted by Act No. 36 of 1997 (w.e.f. 1-10-1997).];(h)[ "Taxable market value" in relation to goods specified in Schedule II or Schedule III means the market value thereof excluding the market value of those goods to which clauses (i) to (iv) of the first proviso to sub-section (1) of Section 3 apply;] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).](i)[ "Taxable purchase value" in relation to goods specified in Schedule II or Schedule III means the purchase value thereof excluding the purchase value of those goods to which clauses (i) to (iv) of the first proviso to sub-section (1) of Section 3 apply;] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).](j)"Taxable quantum" in relation to a dealer means the aggregate of the taxable purchase value and the taxable market value;(k)[ \*\*\*] [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).](l)[ "Value of goods" in relation to a dealer or any person who has effected entry of goods into a local area shall mean the purchase price of such goods as defined in [clause (q) of Section 2 of the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).]] [and shall include excise duty and/or additional excise duty and/or customs duty, if levied under the Central Excise and Salt Act, 1944 (No. 1 of 1944), the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (No. 58 of 1957) or the Customs Act, 1962 (No. 52 of 1962), as the case may be] [Substituted by Act No. 24 of 1982 (w.e.f. 6-5-1982).] or the market value of such goods if they have been acquired or obtained otherwise than by way of purchase;](m)[ \* \* \*] [Omitted by M.P. Act No. 22 of 1997 (w.e.f. 1-5-1997).].(2)All those expressions, other than expression "goods" and "sale" which are used but are not defined in this Act and are defined in the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] shall have the meanings assigned to them in that Act.(3)Any reference in this Act to the expression "has effected entry of goods" with its grammatical variations and cognate expressions, whether used in isolation or in conjunction with any other words shall, wherever necessary, be construed as including a reference to "has caused to be effected entry of goods".

### 3. Incidence of taxation.

(1) There shall be levied an entry tax, - (a) on the entry in the course of business of a dealer of goods specified in Schedule II, into each local area for consumption, use or sale therein; and (b) on the entry in the course of business of a dealer of goods specified in Schedule III into each local area for consumption or use of such goods but not for sale therein; and such tax shall be paid by every dealer liable to tax under the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] who has effected entry of such goods : Provided that no tax under this sub-section shall be levied, - (i) in respect of goods specified in Schedule II other than the local goods, purchased from a registered dealer on which entry tax is payable or paid by the selling registered dealer; (ii) in respect of goods specified in Schedule II which after entry into a local area are sold outside the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India; (iii) in respect of goods specified in Schedule III imported from outside the State for consumption or use but which have been disposed of in any other manner; (iv) in respect of goods exempted from entry tax under Section 10; and if tax on the entry of any goods specified in Schedule II or Schedule III effected during any period has been deposited by a dealer into the Government treasury and subsequent to such entry the goods are disposed of in the manner described in clause (ii) of this proviso, such dealer shall be entitled to a set off of the tax already paid by him in respect of such goods and such set off shall be adjusted towards the tax payable by him in such manner as may be prescribed : Provided further that notwithstanding anything contained in this Act, where a dealer in the course of his business, purchases goods from a person or a dealer other than a registered dealer who has effected entry of such goods into a local area prior to such purchase, the entry tax shall be paid by the dealer who has purchased such goods : Provided also that notwithstanding anything contained in this Act, where a dealer liable to pay tax under the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] in the course of his business into a local area, purchases goods specified in Schedule III, other than goods which are local goods in relation to such local area, from another dealer of the same local area for consumption or use, the entry of such goods shall be deemed to have been effected into such local area by the dealer who has purchased such goods for the aforesaid purpose and entry tax shall be paid by such dealer : Provided also that in respect of packing material "sale" shall mean the sale of packing material as such and shall not include its sale along with the goods packed or contained therein.] (2) (a) There shall be levied an entry tax on the entry into any local area - for consumption, use or sale therein, - (i) [ of such goods specified in Schedule II or Schedule III, other than motor vehicles, on which entry tax is not leviable under the provisions of sub-section (1); and] [Substituted by Act No. 7 of 1999 (w.e.f. 1-5-1999).] (ii) [ such tax may be notified by the State Government shall be levied from such persons or class of persons, to whom the provisions of sub-section (1) do not apply, and thereupon the tax so notified, shall be paid by such person or class of persons : ] [Substituted by C.G. Act No. 6 of 2014, dated 20.3.2014.] Provided that entry tax under this sub-section shall not be levied on the entry of such goods, if it is proved to the satisfaction of the Assessing Authority that such goods have already been subjected to entry tax or that the entry tax is liable to be paid by any other person or dealer under this Act. (b) Copy of every such notification shall be laid on the table of the Legislative Assembly. (3) The entry tax levied under sub-section (1) and sub-section (2) shall be paid on the value such goods. (4) No entry tax shall be payable on the goods specified in Schedule I. (5) The State Government may, by notification, amend Schedule I, so as to

include therein any goods not already specified therein and may, by a like notification, amend Schedule II or Schedule III to exclude therefrom the goods so included in Schedule I and thereupon Schedule II or Schedule III, as the case may be, shall stand amended accordingly.

### **3A. [ Entry Tax on Motor Vehicles. [Inserted by Act No. 7 of 1999 (w.e.f. 1-5-1999).]**

(1) There shall be levied an entry' tax on the entry into any local area for consumption, use or sale therein, - (i) of such motor vehicle which is liable for registration in the State of Chhattisgarh under the Motor Vehicles Act, 1988; and (ii) by such person who is notifiable to pay tax under the provisions of sub-section (1) of Section 31 at such rate not exceeding 20 per cent, as the State Government may, by notification, specify : Provided that no tax under this section shall be levied if the motor vehicle has been purchased from a dealer registered under the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)]: Provided further that no tax under this section shall be levied in respect of a motor vehicle which was registered in any other State or Union Territory under the Motor Vehicles Act, 1988 for a period of 15 months or more before the date on which it is registered in the State under that Act. (2) The tax shall be payable within 15 days from the entry of motor vehicle into the local area or before the date on which an application is made for registration of the vehicle under the Motor Vehicles Act, 1988, whichever is earlier, in such manner as may be prescribed. (3) Every person liable to pay tax under this section shall furnish a return in such form, for such period, in such manner, by such dates and to such authority as may be prescribed. Every person required to file return shall pay the full amount of tax payable according to the return and shall furnish the proof of payment along with the return. (4) If a person required to file return fails without sufficient cause to pay the amount of tax payable according to a return for any period in the manner prescribed or fails to furnish return, such person shall be liable to pay by way of interest in addition to the amount of tax, a sum equal to 2 per cent of the amount of such tax for each month or part thereof after the due date. (5) The amount of tax due from a person liable to pay tax under this Section shall be assessed in such manner and by such authority as may be prescribed. (6) The Assessing Authority, the Appellate Authority and the Revising Authority shall, for the purposes of this section, have the same powers as are exercisable by those authorities under this Act in respect of a dealer and the provisions relating to assessment, appeal and revision of a dealer shall apply in respect of a person not whom this section applies. (7) (a) If a person liable to pay tax fails to pay the tax in the manner laid down, then the Designated Officer shall forthwith impound the vehicle in respect of which tax has remained unpaid and keep the vehicle impounded till the amount of tax and penalty due is paid in full; (b) If the amount of tax and penalty is not paid within one month of impounding of the vehicle, the Designated Officer shall have the power to sell the vehicle in the manner prescribed, by auction and apply the sale proceeds towards recovery of the tax, interest and cost incurred on it. The remainder, if any, shall be refunded to the person; (c) If at any time before the auction of the vehicle the person pays the tax, interest and cost incurred if any, the Designated Officer may, after satisfying that all the dues have been fully paid by the person, cancel the auction proceedings and return the vehicle to the person. (8) The State Government may, by notification designate such number of officers of the State Government to be the Designated Officers as may be necessary for the purpose and may assign to each one of them such local area or areas or a part of a local area as may be specified in the said notification.]

#### **4. Rate at which entry tax to be charged.**

- [(1) The entry tax payable by a dealer under this Act shall be charged on his taxable quantum relating to goods specified in Schedule II and Schedule III at the rates mentioned in the said Schedules :Provided that notwithstanding anything contained in this sub-section and subject to such conditions and restrictions as may be prescribed, -(i) the entry tax payable in respect of goods specified in Schedule II other than iron and steel as specified in Serial No. 3 of the said Schedule which are consumed or used as raw material for the manufacture of other goods shall be one per cent, if the rate of tax specified in Schedule II exceeds one per cent; (ii) where the dealer contravenes any of the conditions or restrictions or has not consumed or used the goods as raw material for the manufacture of other goods in any local area in Chhattisgarh, he shall be liable to pay as entry tax an amount equal to the difference between the entry' tax payable at the full rate as mentioned in Schedule II and the concessional rate of such tax mentioned in clause (i) above :Provided further that where the goods specified in Schedule II, other than iron and steel as specified in Serial No. 3 of the said Schedule which have already suffered entry' tax at a rate exceeding one per centum are purchased by a registered dealer from another such dealer for consumption or use by him as raw material for the manufacture of other goods, he (the purchasing registered dealer) shall, subject to such restrictions and conditions as may be prescribed, be entitled to a set off or refund, as the case may be, of an amount equal to the difference between the amount of tax computed at the full rate of tax mentioned in Schedule II and the amount of tax at one per cent on such proposition of the price at which he had purchased the goods, as may be prescribed.] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).] (2) The State Government may, by notification, declare that the entry tax on the goods specified in the notification shall, in the circumstances specified therein, be recovered on a basis other than on the value of goods and thereupon the entry tax shall be charged on such goods on that basis as if it were the rate of entry tax specified in respect of the entry of goods into the local area in such circumstances.

#### **4A. [ Provision for entry tax at enhanced rate on certain goods consumed or used in manufacture of other goods [and on packing materials] [Inserted by Act No. 67 of 1976 .(w.e.f. 31-12-1976).].**

(1) The State Government may, by notification, specify the local area or areas and [the goods] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).] which are used or consumed in such local area or areas mainly for the manufacture of other goods [or as packing materials] [Inserted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).] and may direct that, [as from the date specified in the notification and in such manner as may be prescribed] [Substituted by C.G. Act No. 24 of 1978 (w.e.f. 1-10-1978).], the entry tax payable by a dealer under this Act shall be charged on his taxable quantum relating to such goods at a rate not exceeding [ fifty] [Inserted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).] per centum as may be specified in such notification notwithstanding anything to the contrary contained in Section 4.(2) [ On the issue of the notification under sub-section (1), entry tax shall not be chargeable and payable on such goods at any other rate mentioned in any other provisions of this Act.] [Substituted by Act No. 11 of 1995 (w.e.f. 1-4-1995).]

**5. [ [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).]**

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**6. Principles governing levy of entry tax on [dealer or person] [Substituted by Act No. 24 of 1982 (w.e.f. 6-5-1982).].**

- The entry tax [payable by a dealer under sub-section (1) of Section 3 or by a person notified under sub-section (2) of that section] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1977).] shall be levied in accordance with the principles stated below :- (a) Entry tax shall not be payable unless [the dealer or such person] [Substituted by Act No. 24 of 1982 (w.e.f. 6-5-1982).] effects entry of goods specified in [Schedule II or Schedule III] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1977).] into a local area; (b) Where any such goods are consumed, used or sold in a local area by [the dealer or such person] [Substituted by Act No. 24 of 1982 (w.e.f. 6-5-1982).]. It shall be presumed until the contrary is proved by him, that such goods had entered into tint local area for consumption, use or sale therein; (c) When a dealer purchases goods specified in [Schedule II or Schedule III] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1977).] in a local area from a person or a dealer who is not a registered dealer, it shall be presumed, unless the contrary is proved by him, that the entry of such goods had been effected by him into such local area before they were purchased by such dealer; (d) [ \*\*\*] [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).]. (e) all records, documents, account books, information and any other material produced before or used by the Assessing Authority for the purpose of an assessment of tax on a dealer under the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] may, as far as may be and to the extent relevant for the purpose of this Act, form the basis for levy of entry tax on that dealer under this Act: Provided that the Assessing Authority may call for or use such additional information for the purpose of assessment under this Act as it may deem necessary.

**7. [ Registered dealers to issue bill etc., stating that goods sold are local goods. [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).]**

(1) Every registered dealer who, in the course of his business, manufactures, produces or grows any goods specified in [Schedule II] in a local area in such manner that the goods become local goods in relation to that local area, shall, on the sale of such local goods to any other registered dealer, issue to him a bill, invoice or cash memo specifically stating in such manner as may be prescribed, that the goods being sold are local goods in relation to such local area and that no entry tax has been paid on such goods. (2) Where the goods mentioned in sub-section (1) are purchased and sold in the course of their business by a chain of registered dealers, the selling registered dealer shall issue a bill or invoice or cash memo, containing the statement referred to in sub-section (1) : Provided that where the goods are purchased by a registered dealer who effects the entry of such goods into a local area other than the local area in relation to which such goods are local goods, it shall not be necessary' for him to make the statement referred to in sub-section (1). (3) [ Every registered dealer referred to in sub-sections (1) and (2) shall maintain a separate account of purchases and consumption, use or sale of local goods and separate bill books and invoices for the sales of local

goods effected by him in the same local area in relation to which the goods are local goods,] [Substituted by Act No. 24 of 1978 (w.e.f. 1-10-1978).](4)[ \*\*\*] [Omitted by Act No. 24 of 1978 (w.e.f. 1-10-1978).](5)Where a registered dealer referred to in sub-section (1) or sub-section (2) has in the course of his business, sold local goods to other registered dealers and has failed to make the statement referred to in sub-section (1) [\*\*\*] [Omitted by Act No. 24 of 1978 (w.e.f. 1-10-1978).]; it shall be presumed that he has facilitated the evasion of entry tax on the local goods so sold and accordingly [unless the contrary is proved by him, he shall be liable to pay penalty which shall not be less than two times, but shall not exceed five times of the amount of entry tax payable on such goods] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).] as if they were not goods of local origin.(6)Where any registered dealer referred to in sub-section (2), in the course of his business has sold local goods purchased by him to other registered dealers and a bill, cash memo or invoice is not issued by him as required by sub-section (2) [\*\*\*] [Omitted by Act No. 24 of 1978 (w.e.f. 1-10-1978).], it shall be presumed that he has facilitated the evasion of entry' tax on the local goods so sold and unless the contrary is proved by him, he shall be liable to pay penalty which shall not be less than two times, but shall not exceed five times of the amount of entry tax payable on such goods as if they were not goods of local origin :[Provided that no penalty under sub-section (5) and sub-section (6) shall be imposed unless a reasonable opportunity of being heard is given to the dealer.] [Inserted by Act No. 36 of 1997 (w.e.f. 1-10-1997).]

## **7A. Composition.**

(1)Every registered dealer referred to in subsection (1) or sub-section (2) of Section 7 may compound the liabilities imposed on him by Section 7 subject to such terms and conditions as may be prescribed, on payment by way of composition money of a sum equal to the amount of entry tax liable to be paid on the entry of such goods into local areas other than the local area in relation to which they are local goods and such amount shall be estimated in such manner as may be prescribed.(2)The composition money estimated under sub-section (1) shall be paid within such time and in such manner as may be prescribed.(3)The names of the dealers along with such particulars as may be prescribed who opt for compounding their liability as provided in sub-section (1) (hereinafter referred to as the composition scheme) shall be published in such manner as may be prescribed. The names of the dealers together with the particulars as aforesaid who withdraw from the composition scheme shall also likewise be published.(4)[(a) A registered dealer who has opted for the composition scheme shall neither be required to make the statement referred to in sub-section (1) of Section 7 nor to pay the penalty under sub-section (5) or sub-section (6) of that Section.] [Inserted by Act No. 24 of 1978 (w.e.f. 1-10-1978).](b)Every dealer who purchases local goods from a registered dealer who has compounded his liability shall be deemed to have purchased goods which have suffered entry tax and accordingly on the entry of such local goods into other local areas consequent on such purchase, entry tax shall not be payable by the purchasing dealer.]

## **8. Penalty for failure to fulfil responsibility or obligation undertaken.**

- Where any dealer issues a declaration under the provisions of this Act or the rules made thereunder or any notification issued under Section 10 wherein he has undertaken any specific responsibility or obligation in regard to any goods purchased by him after the issue of such

declaration and he fails to fulfil such responsibility or obligation, such dealer shall be liable to pay a penalty equal to one and a half times the entry tax computed at the rates mentioned in [Schedule II or Schedule III] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).] as the case may be, in respect of such goods :Provided that, no penalty under this section shall be imposed if under any provision of this Act or the rules made thereunder the default of the dealer for his failure to discharge such responsibility or obligation can be subjected to the imposition of any tax or penalty.

## **9. [ Amendment of Schedules II and III. [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).]**

(1)The State Government may, by notification, amend Schedule II and Schedule III and thereupon each of the said Schedules shall stand amended accordingly :Provided that the rate of tax in respect of any goods specified therein shall not exceed twice the rate of tax specified in the Schedules.(2)No notification enhancing the rate of tax, shall be issued under sub-section (1) without giving in the Gazette such previous notice as the State Government may consider reasonable, of its intention to issue such notification.(3)Every notification issued under sub-section (1) shall, as soon as may be, after it is issued be laid on the table of the Legislative Assembly.]

## **10. [ Power to exempt. [Substituted by Act No. 67 of 1976 (w.e.f. 1-9-1976).]**

- The State Government may, by notification, and subject to such restrictions and conditions as may be specified therein, exempt, whether prospectively or retrospectively, in whole or in part :(i)any class of dealers or persons, or any goods or class of goods, from the payment of entry tax under this Act in respect of all or any of the local areas, for such period as may be specified in the notification;(ii)any dealer or class of dealers, from any provision of the Act as may specified in the notification :Provided that in respect to the period during which the Ordinance, repealed under Section 24 was in force, the retrospective effect may be given from the date of the commencement of the said Ordinance as if the liability to pay tax arose under this Act and for that purpose it shall and shall always be deemed that the provisions of this Act to the extent they correspond to the provisions of the said Ordinance were in force during the material times.]

## **11. Burden of proof.**

(1)The burden of proving-(a)that [a dealer or a person notified under sub-section (2) of Section 3 has not effected the entry of any goods specified in Schedule II] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).] into a local area for consumption, use or sale therein;(b)[ that a dealer has not effected the entry of any goods specified in Schedule III or a person notified under sub-section (2) of Section 3 has not effected the entry of any goods specified in Schedule III and notified under sub-section (2) of Section 3 into a local area for consumption or use therein; [Inserted by Act No. 36 of 1997 (w.e.f. 1-10-1997).](c)That a Dealer is entitled to deduction in respect of Purchase Value of Local goods for the Purpose of the Computation of Taxable Purchase Value;](d)that goods purchased by a dealer in a local area from a person or a dealer who is not a registered dealer had not entered into that local area before they were purchased by him;(e)that a dealer is entitled to any



other deductions in computing the taxable quantum;(f)[ that a person has not effected the entry of the motor vehicle into a local area for consumption, use or sale therein] [Inserted by Act No. 7 of 1999 (w.e.f. 1-5-1999).];[shall be on the dealer, or such person, as the case may be.] [Substituted by Act No. 24 of 1982 (w.e.f. 6-5-1982).](2)[ For purposes of claiming deduction in respect of the purchase value of local goods [which have been consumed, used or sold in the same local area] [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).] in relation to which such goods are local goods the dealer shall produce a bill, invoice or cash memo in the manner specified in Section 7 obtained from the registered dealer from whom he has purchased the local goods in that local area as provided in sub-sections (1) and (2) of Section 7.]

## **12. [ Rate at which entry tax to be charged on goods under Section 3 (2). [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).]**

(1)The entry tax payable under sub-section (2) of Section 3 shall be levied on the value of goods notified thereunder at such rate, not exceeding 20 per cent, as the State Government may, by notification, specify, and different rates may be specified for different goods. The entry tax shall be assessed and collected by such authority and in such manner as may be prescribed.(2)Appeal or revision against the order of the Assessing Authority under sub-section (1) shall lie to such authority, within such period and in such manner as may be prescribed.(3)The Assessing Authority, the Appellate Authority and the Revising Authority shall, for the purposes of this section, have the same powers as are exercisable by those authorities under this Act in respect of a dealer and the provisions of this Act relating to assessment, appeal and revision of a dealer shall apply in respect of a person to whom sub-section (1) applies.]

## **13. [ Certain provision of [Chhattisgarh Valued Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by Act No. 11 of 1995 (w.e.f. 1-4-1995).] to apply.**

- Subject to the provisions of this Act and the rules made thereunder, Sections [3, 11, 19, 21, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70 and 71] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] of the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] and the rules made and orders and notifications issued thereunder shall mutatis mutandis apply to a dealer or person in respect of the entry tax levied and payable under this Act as if these sections were mutatis mutandis incorporated in this Act and the rules, orders and notifications issued under those sections were mutatis mutandis made or issued under the relevant sections as so incorporated in this Act.]

## **14. Assessment, collection etc. of entry tax.**

- Subject to the provisions of this Act and the rules made thereunder, the administration of this Act in so far as it relates to levy, assessment and collection of entry tax from dealers shall vest in the authorities specified in Section 3 of the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).], and accordingly the authorities for the

time being empowered to assess, re-assess, collect and enforce payment of any tax under the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] shall assess, re-assess, collect and enforce the payment of entry tax including any [penalty or interest] [Substituted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).] payable by a dealer under this Act as if the tax or [penalty or interest] [Substituted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).] payable by such dealer under this Act or under the provisions of the [Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005)] [Substituted by C.G. Act No. 18 of 2006 (w.e.f. 1-4-2006).] as made applicable under Section 13 to dealers in relation to tax levied under this Act is a tax or [penalty or interest] [Substituted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).] payable under that Act and for this purpose they may exercise all or any of the powers conferred upon them by or under that Act.

**15. [ [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).]**

\*\*\*]

**16. [ [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).]**

\*\*\*]

**17. [ [Omitted by Act No. 24 of 1978 (w.e.f. 1-10-1978).]**

\*\*\*]

**18. Finality of orders.**

- Save as otherwise expressly provided in this Act every order made by an Assessing Authority, Appellate Authority or a Revising Authority under this Act shall be final and shall not be called in question in any original suit, application or execution or proceeding and no injunction shall be granted by any Court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by. or under this Act or in respect of any recovery to be made as an arrear of land revenue.

**19. [ [Omitted by Act No. 22 of 1997 (w.e.f. 1-5-1997).]**

\*\*\*].

**20. Power to make rules.**

(1)The State Government may make rules to carry out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the State Government may make rules prescribing-(a)[ \*\*\*] [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).];(b)[ the manner in which set off shall be adjusted under the first proviso to sub-section (1) of Section 3;] [Substituted by Act No.

22 of 1977 (w.e.f. 1-5-1977).](c)[ (i) the conditions and restrictions under the first proviso to sub-section (1) of Section 4; [Inserted by Act No. 36 of 1997 (w.e.f. 1-10-1997).](ii)the restrictions and conditions subject to which a registered dealer shall be entitled to set off or refund under the second proviso to sub-section (1) of Section 4 and the proportion in which he shall be entitled thereto;](d)[ \*\*\*] [Omitted by Act No. 22 of 1977 (w.e.f. 1-5-1977).](e)[ the manner in which details shall be specified under sub-section (1) of Section 7;] [Substituted by Act No. 24 of 1978 (w.e.f. 1-10-1978).](ee)[ (i) the terms and conditions on which the registered dealer may compound the liability and the manner in which composition money shall be estimated under sub-section (1) of Section 7-A; [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).](ii)The time within which and the manner in which the composition money shall be paid under sub-section (2) of Section 7-A;(iii)The particulars and the manner in which the names of dealers and particulars shall be published under sub-section (3) of Section 7-A;](f)[ (i) the authority by which and the manner in which the assessment and collection of entry tax shall be made under sub-section (1) of Section 12; [Inserted by Act No. 36 of 1997 (w.e.f. 1-10-1997).](ii)the authority to which, the period within which and the manner in which an appeal or revision shall lie under sub-section (2) of Section 12;](g)[ \*\*\*] [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).](h)[ \*\*\*] [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).](i)[ \*\*\*] [Substituted by Act No. 22 of 1997 (w.e.f. 1-5-1997).](j)the form in which and the authority to which declaration shall be furnished under proviso to Section 21;(k)Any other matter which has to be or may be prescribed.(3)All rules made under this section shall be laid on the table of the Legislative Assembly.

## 21. Transitory provisions.

- Notwithstanding anything contained in this Act where entry of any goods specified in [Schedule II or Schedule III] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).] of this Act had been effected by a dealer into a local area before the 1st day of May, 1976 and such dealer had paid the tax levied by the concerned local authority under the law relating to local authority on the entry of such goods into a local area for consumption, use or sale therein, then such dealer shall not be liable to tax under this Act in respect of the consumption, use or sale of such goods in that local area on or after such date and accordingly in computing the taxable quantum of the dealer who had paid such tax a deduction shall be given in respect of the value of such goods :Provided that nothing in this section shall apply unless the dealer furnishes a declaration in such form and to such authority as may be prescribed within three months from the date of commencement of this Act.

## 22. Section 10 of Chhattisgarh Act 3 of 1958 to apply.

- The provisions of Section 10 of the Chhattisgarh General Clauses Act, 1957 (No. 3 of 1958) shall apply in relation to matters pending on the 1st day of May, 1976 with respect to octroi tax levied by a local authority under the law relating to local authority prior to the said date as it would have applied had the relevant provisions of the law relating to local authority been repealed by this Act.

## 23. Removal of difficulty.

- If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions contained in any law relating to local authorities, the State Government may, by an order notified in "Gazette" make such provisions not inconsistent with this Act as appear to be necessary or expedient for removing the difficulty :Provided that no order shall be made under this section after the expiry of a period of [two years] [Substituted by Act No. 22 of 1977 (w.e.f. 1-5-1977).] from the 1st day of May, 1976.

## 24. Repeal.

- As from the date specified in sub-section (2) of Section 1, the Chhattisgarh Sthaniya Kshetra Me Mai Ke Pravesh Par Kar Adhyadesh, 1976 (No. 6 of 1976) shall stand repealed.[Schedule I] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).][See Section 3 (4)]Goods exempted from entry tax

S. No.	Description of goods	Conditions and exceptions subject to which-exemption has been allowed
(1)	(2)	(3)
1. [[Goods specified in Schedule I of the Vanijyik KarAdhiniyam, except the goods specified in entries 4,14 (excludingsugarcane), 15 and Alta, Maida, Suzi, Wheat bran[and Rice-bran] [Substituted by Act No. 7 of 1999 (w.e.f. 1-5-1999).], specified inEntry 5.]		
2.[ All kinds of cereals and pulses excluding paddy[andrice] [Inserted by C.G. Act No, 17 of 2001 (w.e.f. 4-9-2001)].		
3. Goods brought into a local area for sale or distributionunder the public distribution system.	When at the time of assessment a certificate issued by theCollector or any other authority authorised for the purpose, tothe effect that the said goods have been brought into a localarea for sale or distribution under the Public DistributionSystem, is produced.]	
[Schedule II] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).][See Sections 4, 9 and 12]		
S. No.	Description of goods	

(1)	(2)	Rate of Tax (%) (3)
	Part I	
1. Coal including coke in all its forms.	2.5	
2. Hides and Skins whether in a raw or dressed state.	1	
3. Iron and Steel as specified in clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	2.5	
4. Jute as specified in clause (v) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	1	
5. Oil seeds as specified in clause (vi) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	1	
6. All kinds of cotton (indigenous or imported) in its unmanufactured state whether ginned or unginned, haled, pressed or otherwise.	1	
7. All types of yarn.	1	
8. All varieties of cloth manufactured in Mills or in power rooms or handlooms including processed cloth and durries.	2	
9. Sugar, including khandsari and palmyra.	2	
10. (a) Cigars, Cheroots, Cigarettes and Cigarillos of tobacco.	[10] [Substituted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).]	
(b) Unmanufactured tobacco and tobacco refuse, other manufactured tobacco products, including bidies[* * *] [Omitted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]	2.5	
(c) [Guakhu. [Inserted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]	20]	
11. Crude oil as specified in clause (ii-e) of Section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).	2	
12. All types of tiles, marble and granite.	1	
13. Cement, Cement goods including cement pipes and asbestos sheets.	1	
14. All kinds of non-alcoholic drinks and beverages, ice-cream, kulfi and ice candy.	2	
15. Aviation fuel and aviation turbine fuel.	2	
16. (a) Tyres and tubes and flaps of two wheeler, three wheeler and four wheeler motor vehicles, or motor vehicles with more than four wheels of jeep trailers and of animal drawn vehicles excluding those specified at Serial No. 16 (b).	2	

(b) Tyre and tubes of tractors and tractor trailers.	1
17. All types of batteries and cells.	1
18. Dyes, paints, varnishes, lacquers, enamels, glue, distempers, paint-brush, sand paper, turpentine oil, mineral turpentine oil and thinners.	1
19. Fire works.	1
20. Insecticides and pesticides.	1
21. Laminated sheets such as sunmica, formica, particleboards and plywood.	1
22. [(a) Pan Masala containing Tobacco] [Substituted by C.G. Act No. 10 of 2007, dated 17.8.2007.]	
(b) Pan Masala not included in sub-entry (a).	1]
23. All types of paper, stationery articles, mill board paperboard and straw board.	1
24. Petrol and diesel oil.	1
25. All types of gases including liquified petroleum gas.	1
26. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipments, lances, films, photographic papers and parts and accessories thereof.	2
27. [(a) Fly Ash Bricks [Substituted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]	5
(b) Bricks excluding fly ash bricks, firebricks and fireclay.	1]
28. All clocks, timepieces, watches and parts thereof.	1
29. Stone boulders, Ballast, murum, sand, surkhi, bajri and articles of stone.	1
30. Tea, coffee, cocoa.	1
31. All types of sanitary goods and fittings.	1
32. Scents, perfumes, hair tonics, hair cream, hair shampoo, depilatories and cosmetics including face creams, snows, lipsticks, rouge & nail polish.	1
33. Sheets, cushions, pillows, mattresses and other articles made of rubber, foam rubber, plastic foam or other synthetic foam or rubberised coir.	1
34. All types of two wheeler and three wheeler auto vehicles and spare parts and accessories thereof excluding those specified at Serial No. 16	1
35. Refrigerators, deep freezers, air conditioning plants including air conditioners, mechanical water coolers, air coolers and components, parts and accessories thereof.	1
	0.5

36. Proprietary preparations of baby food such as Amul, Amulspray and Lactogen
37. All types of four wheeler motor vehicles and motor vehicles with more than four wheels and parts and accessories thereof excluding those specified at Serial No. 16. 1
38. Tractor, tractor trailers, accessories and parts thereof. 0.5
39. Bicycles, tricycles, tandem cycles, cycle combinations and parts, accessories, tyres and tubes thereof. 0.5
40. All kinds of furniture including upholstered and metal furniture cabinet wares such as safes and almirah made of Iron and Steel. 1
41. All kinds of edible oil [\*\*\*] [Omitted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).] and ghee. 0.5
- [41-A (i) Hydrogenated vegetable oil manufactured in India. 0.5  
[Inserted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]
- (ii) Hydrogenated vegetable oil not manufactured in India. 20]
42. All types of crockery, goods made of china and tam china, goods made of glass and glass ware, but excluding glass chimney of hurricane lanterns and kerosene lamps. 0.5
43. Kirana goods including supari, dry fruits, pindkhajoor, masala and gur. 0.5
44. Lubricants. 1
45. Pumping sets having capacity of more than 10 HP and accessories and parts thereof. 0.5
46. Readymade garments, readymade cotton hosiery, cotton knitted garments and readymade nylon hosiery. 0.5
47. Sewing and knitting machine, accessories and parts thereof. 0.5
48. Purses, ladies hand bags and vanity bags, suitcases, brief cases, attaché cases and despatch cases. 0.5
49. Wireless reception instruments and apparatus, radios and radio gramophones, television, VCR, VCP, tape-recorders, transistors and parts and accessories thereof. 1
50. Toilet articles including toilet soaps, tooth paste, tooth powder, perfumed hair oil, face powder, talcum powder, combs, brushes, razors and razor blades. 0.5
51. All kinds of utensils except utensils made of aluminium, Kitchen wares, thermos flasks and vacuum flasks. 0.5
52. Washing soaps and detergents. 0.5
53. [ All kinds of electrical and electronic goods except those specified elsewhere in this schedule. [Inserted by Act No. 7 of 1999 (w.e.f. 1-5-1999).] 1

54. All machines and machineries worked by electricity,diesel or petrol and parts thereof.	1	
55. All kinds of chemicals and acids, sulphur and bleaching powder.	1	
56. Cakes and pastries, biscuits, chocolates, toffees,lozenges, peppermint drops and bakery goods other than bread.	1]	
		[30] [Substituted by
57. [ Paddy. [Inserted by C.G. Act No. 17 of 2001 (w.e.f. 4-9-2001).]		C.G. Act No. 26 of 2001 (w.e.f. 7-1-2002)]]
58. [ Rice [Inserted by C.G. Act No. 26 of 2001 (w.e.f. 7-1-2002).]	20]	
59. [ Atta, maida, suzi and wheat bran [Inserted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]	5]	
[Schedule III] [Substituted by Act No. 36 of 1997 (w.e.f. 1-10-1997).](See Sections 3, 4, 6,8, 9 and 11)		
S. No.	Description of goods	Rate of Tax (%)
(1)	(2)	(3)
1. All goods other than those specified in Schedule I[Schedule-II and other entry of this Schedule] [Substituted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]	1	
2. [ Cane basket, drill rod and PVC Casing Pipe [Inserted by C.G. Act No. 13 of 2002 (w.e.f. 23-4-2002).]	10].	
3. [ Rice-bran [Inserted by C.G. Act No. 2 of 2004, dated 4.9.2004.]	2].	