

# Gujarat Carriage of Goods Taxation (Amendment) Act, 1962

GUJARAT

India

## Gujarat Carriage of Goods Taxation (Amendment) Act, 1962

### Act 7 of 1963

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An Act to amend the Gujarat Carriage of Goods Taxation Act, 1962. It is hereby enacted in the Thirteenth Year of the Republic of India as follows:-\* (Received the assent of the President on 25th January, 1963 and published in the "Gujarat Government Gazette" on the 1st February 1963)

**1. Short title.- This Act may be called the Gujarat Carriage of Goods Taxation (Amendment) Act, 1962.**

**2. Amendment of section 8 of Guj. of XXXIII 1962.- In section 8 of the Gujarat Carriage of Goods Taxation Act, 1962 (Guj. XXXIII of 1962) (hereinafter referred to as "the principal Act") for the words "by the operator and the receipt" the words "or in such other manner as may be prescribed by the operator and the receipt, if any" shall be substituted.**

**3. Amendment of section 12 of Guj. of XXXIII 1962.- In section 12 of the principal Act,-**

(1) for sub-section, (1), the following sub-section shall be and shall be deemed always to have been substituted, namely:- "(1) Notwithstanding anything elsewhere contained in this Act, where the total payload of the goods vehicles of an operator does not exceed 35 metric tonnes and the total number of goods vehicles operated by the operator does not exceed four, such operator shall have an option of lump sum payment of tax to be exercised as provided in sub-section (2) within two months from the date of the commencement of this Act; and any person who becomes such an operator on a day after the said date may exercise such option within two months of such day: Provided that a person, who on the date of the commencement of the Gujarat Carriage of Goods Taxation (Amendment) Act, 1962 (Guj. Act No. VII of 1963) is an operator, may exercise an option under this sub-section within

thirty days from the date of commencement thereof."(2)In sub-section (4), for the figures "18" the figures "35" shall be and shall be deemed always to have been substituted.