

The Punjab General Sales Tax (Second Amendment) Act, 1993

CHANDIGARH

India

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Act 24 of 1993

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The Punjab General Sales Tax (Second Amendment) Act, 1993(Punjab Act No. 24 of 1993)[Dated 16.2.1999]G.S.R. 111(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 enactments specified in column (1) of the Schedule annexed hereunder, as in force in the State of Punjab on the date of this notification, subject to the modifications specified in the corresponding entries in column (2) of the said Schedule :

Schedule

1. In section 1, for sub-section (2) the following sub-section shall be substituted, namely:-

"(2) It shall come into force with immediate effect."

2. Section 3 shall be omitted.

(Received the assent of the Governor on 17th August 1993)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 Forty-fourth Year of the Republic of India as follows:-

1. Short title and commencement.

(1)This Act may be called the Punjab General Sales Tax (Second Amendment) Act, 1993.(2)It shall be deemed to have come into force on the 28th day of June, 1993.

2. Amendment of section 5 of Punjab Act 40 of 1948.

- In the Punjab General Sales Tax Act, 1948 (hereinafter referred to as the principal Act), in section 5.- (i) in sub-section (1), the third proviso shall be omitted; and (ii) after sub-section (3), the following sub-section shall be added, namely ;-(4) Notwithstanding anything contained in any provision of this Act, the Government, if satisfied that it is necessary or expedient so to do in the public interest, may by notification in the Official Gazette, direct that in respect of any classes or class or goods a dealer shall pay such lump sum tax and subject to such conditions, as the Government may specify in the notification."

3. Repeal and Saving.

(1) The Punjab General Sales Tax (Second Amendment) Ordinance, 1993 (Punjab Ordinance No. 2 of 1993), is hereby repealed.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 corresponding provisions of the principal Act, as amended by this Act.