

Gujarat Education Cess (Amendment) Act, 1977

GUJARAT

India

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Act 14 of 1977

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An Act further to amend the Gujarat Education Cess Act, 1962. It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:-* (Received the assent of the Governor on 30th July, 1977 and published in the "Gujarat Government Gazette" on the 30th July, 1977)

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

(2) This section shall come into force at once, section 2 shall come into force on the 1st day of August, 1977 and section 3 shall be deemed to have come into force on the 1st day of April, 1977.

2. Amendment of section 5 of Guj. XXXV of 1962.- In the Gujarat Education Cess Act, 1962 (hereinafter referred to as "the principal Act"), in section 5,-

(1) in sub-section (1), for the portion beginning with the words "there shall be levied" and ending with the words "payable to the State Government as land revenue", the following shall be substituted, namely:- "there shall be levied a surcharge at the following rates, that is to say-where the sum assessed on such land or otherwise payable to the State Government as land revenue is-(i) not more than fifty rupees, twenty paise on every rupee of such sum, (ii) more than fifty rupees, twenty five paise on every rupee of such sum; (2) after sub-section (1), the following sub-section shall be inserted, namely:- "(1A) In computing the amount of surcharge payable under this section, the amount shall, if it is not a multiple of five paise, be increased to the next higher multiple of five paise."

3. Amendment of section 12 of Guj. XXXV of 1962.- In the principal Act, in section 12; in sub-section (1)-

(1) in clause (a),-(a) in sub-clause (iii), the word "and" occurring at the end shall be deleted; (b) for

sub-clause (iv), the following sub-clauses shall be substituted, namely:-(iv) if the annual letting value thereof exceeds four thousand and five hundred rupees but does not exceed six thousand rupees, at the rate of seven per cent, of the annual letting value; and(v)if the annual letting value thereof exceeds six thousand rupees, at the rate of ten per cent, of the annual letting value, and";(2)in clause (b), for sub-clause (iv), the following sub-clauses shall be substituted, namely:-(iv) if the annual letting value thereof exceeds four thousand and five hundred rupees but does not exceed six thousand rupees, at the rate of sixteen per cent of the annual letting value;(v)if the annual letting value thereof exceeds six thousand rupees, at the rate of twenty per cent, of the annual letting value."