

CHHATTISGARH COMMERCIAL TAX ACT 1994

2-22-ø&rg m. a. 30-5-2001. " 2005— 17, 1926 fãVTzt 6 2005 02-01-2005 9 10 26 27 FT 32 qrq 39 2. 3. 4. 5. 6. 7 2005 (*-qiEE 18 2004) 3TRfizo:r, 2004 1994 (F. 5 1995) (äüV4) 2004 18 t. (0 Orr. 1994 5 1995) 26 ä,- (4) 'SJ.2S' "1" 27 - fãÄ(Üft 3VVT(T (1) (atq) 32 39 m - 7. 8. 7 2005 61 - 3qvr(T (6) 3qVT(T (q) (#üq-q) 2004 (O *TTfü 3tr(62 10 (1) 61 62 Gr (tFi) (Q) 3VVT(T (I) (G) frF qTq, () GTR, "(1 (1) qfã (I-a) (Ü) (FiftFT) 2004 eifã?f fiqzrev (I-FO 10 (2) 71 9. 10, 7 2005 71 3CNT(T (1) (Q) qT8" 2004 4 2004)' 6 2005 217/21-3T/ÄTFqüt/04.— 348 (3) (FiöR) 2004 18 2004) t. 7 2005 CHHATTISGARH ACT (No. of 2004) CHHATTISGARH VANIJYIK KAR (SANSKODHAN) ADI-IINIYAM, 2004 An act further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995). Be Gt enacted by the Chhattisgarh Legislature in the Fifty -fifth Year of the Republic of India as follows 10 (3) Short title and Commencement L 2. 3. 4. 5. 6. (i) This Act may be called the Chhattisgarh Vanijyik Kar (Sanskodhan)Adhiniyam, 2004(No. 18 of 2004). It shall come into force from the date of its publication in the Official Gazette. In section 9-A ofthe Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as the Principal Act), - The. words "as the State Government may specify by notification" shall be omitted. For the word "five" the word "four" shall be substituted. In section 26 of the Principal Act, - In clause (a) of sub-section (4) for the figure "1 .25" the figure "1 " shall be substituted. In section 27 of the Principal Act, - (ii) (iii) At the end-of clause (a)of sub-section (2), the sentences "the return or returns furnished by such dealer for that year shall be accepted and his assessment shall be deemed to have been made for the purpose of sub-section (I)." shall be inserted. Clause (b) of sub-section (2) shall be omitted. In clause (c) of sub-section (2) for the words "clause (b)" the words "clause (a)" shall be substituted and the words " under clause (a)" shall be omitted. Insection 32 of the Plincipal Act,- In sub-section (8) for the word "eighteen" the word "twelve" shall be substituted. In section 39 of the Principal Act, - In Sub-section (5) for the word ' "one" the word "half shall" be substituted. In section 61 of the Principal Act, - For existing sub-section (6) the following sub-section shall be substituted - (6) subject to such procedure as may be prescribed and after such further enquiry as it may think fit, Amendment Section 9-A. Amendment Section 26. Amendment Section 27. Amendment Section 32 . Amendment Section 39. • Amendment Section 61. Of Of Of Of ot of 10 (4) Amendment Section 62. Amendment Section 71. Repeal. (a) (b) 7 2005 the Appellate Deputy Commissioner shall dispose of every appeal within one calendar year from the date of filing of such appeal, In disposing of such appeal, the Appellate Deputy Commissioner may confirm, reduce, enhanceor annul the assessment of tax or imposition of penalty or both but shall not remand the case, Notwithstanding anything contained in this clause, the appeals pending on the commencement of the Chhattisgarh Vanijyik Kar (Sanskodhan) Adhiniyam, 2004 shall be disposed of by the Appellate Deputy Commissioner within one calendar year from the date of the commencement of the said Adhiniyam. the Tribunal may - (i) (ii) (iii) confirm, reduce, enhance or annul the assessment oftax Or imposition ofpenalty or both, or set aside the assessment or the imposition of penalty or both and direct the officer whose order Of assessment or imposition of penalty has been appealed against to make a fresh, assessment or re-impose penalty, after making such • enquiry as it may direct; or pass such order as it may deem fit. Of 8. 9

10. In section 62 of the Principal Act, - (i) (ii) in clause (b) ofsub-section (I) after the words "as he thinks fit" the,words and phrases "within one calendar year from the date of filing of such application for revision" shall be inserted.after sub-section (I) the fCJowing sub-section shall be inserted, (I-A) Notwithstanding anything contained in sub-section (I), if the revision under sub-section (I) is in respect of an order of reassessment orre- impo'tion of penalty in pursuance to any direction given in appeal or revision, the Commissioner may pass an order in accordance with the provisions Of sub-section (I), but shall not remand the case. Where an application for revision filed under clause (b) ofsub-section (I) is pending on the date Of commencement of the Chhattisgarh Vanijyik Kar (Sanskodhan) Adhiniyam, 2004 it shall be disposed of in accordance with the provisions of sub-section (I) or sub-section (I-A) as the case may be, within one calendar year from the date of commencement Of the said Adhiniyam. In section 71 of the Principal Act, In clause (i) and (ii) of sub-section (I) for the words "one calendar year" the words "three calendar months" shall be substituted. Chhattisgarh Vanijyik Kar (Sanskodhan) Adhyadesh, 2004 (No. 4 of 2004) is hereby repealed. --2005. 93 18 28, 1924 <T35 18 2002 5-4-2002 185 186 urr-4S 1. 2. S.

4. (1) (2) (3) (4) 18 2002 6 2002), 2001 1994 2001 (m 6 2002) t. 45 :— 3-FZI ' ' q•fi (1) -Fli-\$ å ill]. (2)
 ati t fiäki Rift-a ETTA. 18 2002 R;ria; 21 •qrå, 2002 " 18 2002 2766/21 — 348 (3) (2001 6 2002) t.
 CHHATTISGARH ADHINIYAM (No. 6 of 2002) THE CHHATTISGARH VANIJYIK KAR
 (SANSODHAN) ADHINIYAM, 2001 An Act to further amend the Chhattisgarh Vanijyik Kar Adhiniyam,
 1994 (No. 5 of 1995). Be it enacted by the Chhattisgarh Legislature in the fifty second year of the Republic
 of India as follows : 2. 3, 4. This Act may be called the Chhattisgarh Vanijyik Kar (Sansodhan)
 Adhiniyam. 200] (No. 6 of 2002). It extends to the whole of Chhattisgarh State. It shall come into force on
 the date of publication in the official Gazette. After Section 45-C the following Section shall be inserted
 :— 45-CC : Power to check goods in transit Short title & Commencement. Insertion of Section 45.cc. (1)
 Every transporter transporting any goods by road in the state of Chhattisgarh shall carry with him an
 invoice, bill or challan or any other document. by whatever name called, issued by the consignor of the
 goods giving such particulars as may be prescribed. 186 (2) (2) (3) (4) 18 2002 Any officer, not below the
 rank of a Commercial Tax Officer. as may be authorised by the Commissioner, may, for the purposes of
 this Act. require the transporter to stop the vehicle at any place and allow him, kind other persons assist
 him, to search the vehicle and inspect the goods being carried. and to verify whether the documents
 relating to such goods: which are in the possession of the transporter, are those as referred to in sub-
 section (1) and copy of the declaration referred to in sub-section (5) of Section 45-A, and also whether
 the documents are legible, correct and complete in all respects. The transporter. if so required by the
 officer, shall also give his name and address and the names and addresses of the owner of the vehicle, if
 the owner is different from the person in charge of the vehicle, and the consignor and consignee of the
 goods and also their registration certificate numbers if they are registered under this Act. If the officer
 referred to in sub-section (2) finds, on the inspection of the vehicle, that the transporter is not carrying the
 documents referred to in sub-section (1) or the document being carried are not in order or the transporter
 is not carrying a copy of the declaration referred to in sub-section (2). he may direct the transporter to take
 the vehicle along with the goods and the documents to the nearest checkpost or the circle or the sub-circle
 of the district to be named by him, and stop it and keep it stationary there till such time as may be required for
 action in accordance with the provisions of Section 45-A. Thereupon the officer referred to in sub-section
 (2), may initiate action or seizure of the goods and/or the vehicle, and for imposition of penalty in accor-
 dance with the provisions of Section 45-A, and for that purpose. he shall exercise all the powers
 exercisable by the check post officer under that section: he shall follow the procedure laid down therein:
 and the provisions of that section shall apply mutatis mutandis to such proceedings. Member-in-charge.
 FTt7—2002. -ET. 3i.RÄW17/2002. " 2-22-Tttqz TRZ/38 ft. Q. 30-5-2001. " 275] (1 28 6, 1924 26 2002
 6764. 22-10-2002 552 2. 27 1. (1) (2) 28 2002 aq-fixfi-qg 26 2002) (2002 3fifrÄR, 1994 5 1995) 2002 26
 t. 3fifiqq, 1994 S q 1995) (2) 26 2002 348 (3) 2002 26 2002) a-qa•rq t. CHHATTISGARH ADHINIYAM
 (No. 26 of 2002) THE CHHATTISGARH VANIJYIK KAR (SANSODHAN) ADHINIYAM, 2002 An
 Act further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995). Be it enacted by
 the Chhattisgarh legislature in the Fifty-third year of the Republic of India as follows Short title and com-
 mencement. Amendment In Sec. 27. (1) (2) This Act may be called the Chhattisgarh Vanijyik Kar
 (Sanshodhan) Adhiniyam, 2002 (No. 26 of 2002). It shall come into force from the date of its publication
 in the Official Gazette

2. In Section 27 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995), in Sub-section (2)
 for word "forty" the word "fifty" shall be substituted. ft. Q. 30-5-2001. " -Q 3i.arqV17/2002. " *AR, 22 1,
 1925 fifi-I 22 2003 12-3-2003 109 (1) (2) 61 62 2. 3. 1T€;rq7, 22 2003 2003) () 2003 1994 s q11995) a-
 Tfufizfiq•a : (*ta) 2003 31 2002 61 (6) 62 (1) e.ifi-q 22 2003 2179/21 348 (3) 3fifi-qg, 2003 2 2003) t.
 CHHATTISGARH ACT (No. 2 of 2003) CHHATTISGARH VANIJYIK KAR (AMENDMENT) ACT,
 2003 An Act further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995). Be it
 enacted by the Chhattisgarh Legislature in the Fifty-fourth year of the Republic of India as follows Short
 title and commencement. Amendment Section 61. Amendment Section 62. (1) (2) This Act may be called the
 Chhattisgarh Vanijyik Kar (Amendment) Act, 2003 (No. 2 of 2003). It shall come into force with effect
 from 31st December, 2002. in Sec. in Sec. 2

3. Proviso of Sub-section (6) in Section 61 of the Principal Act shall be omitted. Last proviso of Sub-
 section (1) in Section 62 of the Principal Act shall be omitted. Ffim—2003. 3i.arqw17/2002. " qt. ft. Q. 30-
 -5-2001. " 226 (+1)] 9 2003-anz 18, 1925 Rid 9 2003 m. qq 3-9-2003 tr a, fög t. 450 (12-1) 450 (12-2)

MOI. 13 26 uru 45-ö 1. 2. 3. 4. 5. 6. 7. 2003 (m. 17 2003) (*iQfiqq) 2003 1994 (m. 5 1995) (W) 2003 (EF. 17 2003) e. 12 'It, 2003 1994 (m. 5 1995) (Gi 91fäßzrq (W) (5) (EF) "5000" "100000" (5) (u) "20000" "100000" ' 'q) üTg. (817) (5) CT) "qiq (1) "8%" "4%" GTTg. (817) (1) (W) ' 1956 (m. 74 1956) 14 (W) <Tö" <71g. 13 (1) (T) 3 HTö" 26 (4) (EF) (q) "2" "1.25" 45-ZF (K'iF) (10) "qiq" qrg. (12) ülg.- ' 'qv:ø (qiQThR). 2003 (jb. 3 2003) e. 9 2003 RqiZF 9 2003 Niqi 348 (3) (iiüqq) 2003 (m. 17 2003) 3ii•\$r CHHATTISGARH ADHINIYAM (No. 17 of 2003) 450 (12-3) CHHATTISGARH VANIJYIK KAR (SANSKODHAN) ADHINIYAM, 2003 An Act further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995). Be it enacted by the Chhattisgarh Legislature in the Fifty fourth year of the Republic of India as follows . i. 2. 3. 4. (i) 'this act may be called the Chhattisgarh Vanijyik Kar (Sanskodhan) Adhiniyam, 2003 (No. 17 of 2003). It shall come into force with effect from 121b May, 2003. In section 5 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred as to the Principal Act),- Short title and Conbucnecn•enL d unenl Section 5. (i) (iii) In clause (a) of sub-section (5), for the figure "5000" the figure "100000" and for the words "Fifty Thousand Rupees" the words "Two Lac Rupees", shall be substituted. In clause (b) of sub-section for the figure "20000" the figure "100000" and for the words "Fifty lousand Rupees" the words "Two Lac Rupees", shall be substituted. In clause (c) of sub-section (5), for the words "Two Lac RGpees" the words "Five Lac Rupees" shall be substituted. In Section 9-B of the Principal Act,- (i) (ii) In sub-section (1), for the words "Fifty Lacs", wherever they occur, the words "Twenty five Lacs" shall be substituted. In sub-section (I), for the figure "8%" the figure "4%" shall be substituted. In clause (i) of sub-section (I) for the words "declared goods" the words "cereals and pulses as specified in clatises (i) and (vi•a) of section 14 of (he Central Sales Tax Act, 1956 (No. 74 of 1996)" shall be substituted. Section '-JL. An•end'ncnt Section 13. of of In clause (a) of sub-section (I) of section 13 of the Principal Act, after the words "the goods specified in Schedule III" the words "except timber" shall be inserted. 450 (12-4) Alnend•ncnt of Section 26. Of Section 4S•A. 5. 6. 7. 9 2003 In Section 26,. of the Principal Act,- In sub-clause (c) of clause (a) of sub-section (4) for the figure "2" Lhe ligure shall be substituted. In Section 45-A of Lhe Principal Act,- (ii) In sub-section (IO) for the word "ten", the word "five" shall be substituted. Proviso of sub-section (12) shall be substituted by the following.- "Provided that the amount of penalty shall not be less than 3 liines or Lhe amount of lax which Would have been payable if lhe goods were sold within the State on the date of seizure". The Chhattisgarh Vanijyik Kar (Amendmcnt) Ordinance, 200.3 (No. 3 or 200.3) is hereby repealed.