

CHHATTISGARH ENTRY TAX, 1976

49 6 14, vri 1898 füG 6 1976.) fir 2 9 76 .67 i, t. 3064 qrsrra, f*ciq*; 6 1 9 7 6 fr;q-r q. • vrrfrfä f*katä*. y. fifivr, 3065 (T) -qlé (3) xrfiTTrRr" ci-q-rq--< " ?-TTrfiq öT QqT fr) R fifi fit, 3066 G 1 97 G (7) fq,€r ä, iT, TÄT, (31) (3) Ft--äü Fax" 1976 Ttrrrr O" frqr är trrr t, * q-rqrtr wrqr fivxr Ttrrrr ggft, ftrr frtr für QQTr (k) zrrr, q q-rqtr. Quä-QT-TT, R 3061 1976 068 RIY sfiä (R) (ft) 6 1976 (R) vrr7 qrtr Orr 0. 3069 6 1976 '070 ft fif t; OTT. (R) ft) \$1fä- Ä, Is-g, W, Rs, Ro, YR, YR, YR-g, q, YR, "e, Ye-q, 6 1976 3071 (q, ffqr t, 3Fr fir Errr qr t. (7) crt (q) qörr, qt 0. (far 0: Ott. ft) (q) fir fiqzrrr qq-q-- qrzr, fü qrf« (t) qx, fqtW 3072 Ali, agr, G) gr(r (R) i; (TX, f4üTVT fqfu qi, TN, far aqxlfqr, fr1Cuü, Gnu, (R) vra qiatt--- 6 1976 Orr (R) grrffi; qrqtit; vqgrqr ft) (K) €rüfi•, (\$1) frqö R q füqT f*-rr * q•rq, <rqx xrrfir€r fili Tq, Q. eek<) 3073 1976 3074 3015 6 1976 (Y) qrä• trqr (\$t*fiq), a-aft-qt, äq€r, qrrr, fif 'W' 7T7, ETT7, Wr (qr) q•rq, (æä6) @fiTä t, FFTiT d t 3076 (0 gqæ, (TtrtT tekk) (m frTfiT(T orvrÄr Vt, Reek Fuq) (fiz TRT), *TTä { • R qfOTTfi?T 3TTQT. (fifqrrtrqr). äqi (q-a Qtr 6 976 3071 (3) (11 :fi. ftrT_ TIT (GQT), (v:) (€17) fir, -sqä 1956 61 1956) gTZ, 1 9 59 * fifi rr 3078 1 2 3 6 1976 4, 9 12äfi) (2) t, fig Fiq fqfrq-q•t, q@zqt, f*z) ; Afifq, (üvr, €Fi, i-q-é ; tag) 2.5 2 (€10 (v:) fiq) (qqz) (üqæ) fütF 6 1976 (2) 3079 (3) 2.5 6 (qfi) (2) qfiqr)•, (i) (frTFT8F•q); (Q) «frTTT); (qtq) ; (qrq) (üfqqr (R6R) 3080 6 8 9 11 12 6 1976 (2) (Täq) 1944 1 9 1944 22 1944 21 1944 1 (FTkq) 1944 4 2.5 Rf 3.00 6 197 6 3081 G) (qr€q) t. äzftqt, R fiz TTZTR• .11 3082 qq7,fätT 1976 (qfi) qrr---Q I.i-qfi-qq ' 3ii.,arqr/17/2002. " 30-5-2001. " 23 3, 1924 23 2002 17-4-2002 t, q«gRf, t. x•q--qfra, 194 (25) 194 (26) 23 2002 3.7frfi-q-q 13 2002)) 2002 1976 (52 1976) 3.iN 2. 3. (1) (2) (1) (2) (3) .3fifraq. 71-q () afüfiu•q, 2002 13 t. 1976 52 1976) 4, 14 s (73) 22 Rä 27 • 22 1985 S 1986) 27 41 (2) qräi. 20 20 194 (27) 0.5 20 5 4. (4) (5) (1) (2) 2. 23 2002 41 qltlf, 58 aid: a-TZT, 1 Jia: : 23 2002 10 —MITI 348 (3) 2002 (E 13 3ii*r qq. -u--äf-q. 194 (28) Short title and Cum- mencement. A •nendrnent of Sche- or Sche- dule 23 2002 CHHATTISGARH ADHINIYAM (No. 13 of 2002) CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR (SANSHODHAN) ADHINIYAM, 2002 An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Kc Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1916). Be it enacted by (he Chhattisgarh Leeslature in (he Fifty-third Year 'he Republic of India as follows . (l) (2) This Act may be called the Chhattisgarh Slhaniya Kshelra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniymn, 2002 (No. 13 of 2002). It shall come imo force from the date of publication in the Gazeue. 2

3. In Schedule I ot the Chhautisgarh S!haniya Kshelra Me MOI Kc Pravesh Par Kar Adhiniy•an).1 976 (No_ 52 of 1976) (hereinafter rerccrd IO as the Principal Act). ror the cntry in coltnnn (2) against Serial No. 1, the following shall 'be substituted : Goods specified in Schedule I of the Vanijyik Kar Adhiniyann except thc specified in entries 4. 14 (excluding sugarcane)] -S and Atta. Maida. Suji, wheat bran specified in crury In Schedule 11 of the Principal Act. in Serial 10 the words "and gudakul' shall be deleted and al'lcr entry IO (b) following entry shall be inserted • Gudakhu tar Serial Nunn hers 22 ant] 27 rolluwing shall be subsliluted (2) (3) (4) 22 27 (b) (b) Pan Masara containing Tobacco on which additlonal excise duty is levied or leviablc under lhc Centrai Excise • Fariiff ACI, 1985 (No. of M)86). Pan Masafird not included in sub-entry (a) Fly ash bricks Bricks excludinu fly ash bricks (ire bricks and fire clay. in Serial No. 41 in column (2) the words "Rydrogenatc(l Vegetable omitted. afler serial NO. 41 rollowing entry Shal} be inserted. Hydrogenated veuetnble oil jnanuracll _ned in India. HydroO&enaled veuetable oil not lnanufacturcl 20 21) shall he 0.5 (5) 23 2002 after serial Nc. 58 following cntry shall be inscribed 59 Atua, maida. suji and wheat bran Amendment in Sche• dule 1". In Schedule Ill of the Principal Act. in column (2) of Scrial number I. for words "and Schedulc H", the woe-ds and other entry of this Schedule" shall bc substilu(cd_ after entry I following entry shall be inscrted (2) Raipur : Dated • 2. Canc basket, drill rod and P.V.C. Casinu pipe. 1M ember-in-charge. —2002. *f.a.17/2002. " • ft. Q. fi«N, 30-5-2001. " 14 2005— 1926 14 2005 420/21-3VgTFqüt/04.— 10-01-2005 fig, 26 2. 3. 4, 14. 2005 21 QZ12004) (üftqq) 2004 1976 52 1976) 2004 21 E.2004) e. 37frfizrq, 1976 (n 52 1976) (üivq) 2004 2 2004) 14 2005' 348 (3) qi (ü?rvq) 2004 (5. 21 2004) 14 2005 CHHATTISGARH ACT (No. 2' of 2004) CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR (SANSHODHAN) ADHINIYAM, 2004 An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1916 (No. 52 of 1976). Be it enacted by the Chhattisgarh legislature in the fifty-fifth year of the Republic of India as follows Short title and C 01" men cement 2 3. 4_ (i) This Act may be called the Chhattisgarh

Sthaniya Kshetra Me Mal Kc Pravesh Par Kar (Sanshodhan) Act, 2004 (No. 21 of 2004). It shall come into force from the date of its publication in the Official Gazette. In schedule I of the Chhattisgarh Sthaniya Kshetra Me Mal Kc Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the principal act), in column (2) against serial No. I after the words "bran" the words "and rice bran" shall be inserted. In schedule III of the Principal Act, after entry No. 2 the following entry shall be inserted Rice bran-2" "3. Chhattisgarh Sthaniya Kshetra Me Mal Kc Pravesh Par Kar (Sanshodhan) Adhyadesh, 2004 (No. 2 of 2004) is hereby repealed. Amendment Schedule L Amendment Schedule 111. Repeal. --2005. of 114-009/2003/20-1-03. -nqi-4f 2-22-æfi%FTG 7137/38 ÉR. i. 30-5-2001. " i 26] 23 3, 1927 fifi 23 2006 622/21 17 - 1-2006 t, q-aqgT{1 t. 51 52 VT'4. um-13 2. 3, 23 2006 5 2006) 2005 1976 (Wi. 52) * fiqf«fua F-q -Zi -a 34fUfiA11, 1976 (h 1976) "45Ä, 45-@.-45-71, 45-71 TI" 30.zrr&'Vl, 2005 4 Ft 2005) 23 2006 622/21-31fAIFAÜV06.—iTRfl 348 (3) 2005 5 2006) 23 2006 CHHAEISGARH ACT (No. 5 of 2006) CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR (SANSHODHAN) ACT, 2005 An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976). Be it enacted by the Chhattisgarh Legislature in the fifty-sixth year of the Republic of India as follows (D (2) This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2005. It shall come into force from the date of its publication in the Official Gazette. 2

3. In section- 13 of Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No.52 of 1976) (hereinafter referred to as the Principal Adhiniyam) after the figure I '45' the words and figures "45-A, 45-B, 45-C and 45-CC" shall be inserted. Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Ordinance, 2005 (No. 4 of 2005) is hereby repealed. Short title and Commencement. Amendment of Section-13. Repeal —2006. 2-22-Vä+« Q. 9-5-2001. i' 26, 1928 16 2006 6-5-2006 13 2. 16 2006 18 2006) 3fixfrq, 2006 1976 (52 3*fifizrq 2006 18 2006) t. H,' 2006 @ (O 36fizrq, 1976 52 1976) Gil 1994 S 1995) 2005 (2 ' 2 (1) (11) 25 1954) " 13 q, '13, 11, 26, 27, 28, 29, *30, 31, 32, 36, 38, 39, 41.42 43, 45, 45-u, 45-71, 45-m, 46, 47, 49, 52, 54, 55, 56, 61, 62, 63, 64, 65, €7.68.69. 70, 71.72, 74, 75, 76, 77 vi "3, 11, 19, 21, 22. 23. 2s. 26, 29, 30, 31, 32, 33, 34, 35.36, 39, 40, 41.42.43, 44, as, 46, 47, 48, 49, 50, 52, E. ss. S6, 57, 58, 59, 60, 61, 62, 63, 64.65, 66, 67, 68, 69, 70 71" 22 (3) " 10" 16 2006 16 2006 CHHATTISGARH ACT (No. 18 of 2006) CHHATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR (AMENDMENT) ACT, 2006 An Act further to amend Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976). it enacted by the Chhattisgarh Legislature in the Fifty-seventh year of the Republic of India as follows This Act may be called Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Adhiniyam, 2006 (No. 18 of 2006), It shall come into force from First of April 2006. 3. 5, In section 2. 3. 3-A, 6. 13 and 14 of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam. 1976 (No. 52 of 1976) (hereinafter referred to as the Principal Act). Wherever the words "Vanijyik Kar Adhiniyam" or the words and figures "Vanijyik Kar Adhiniyam. 1994 (No. 5 of 1995)" occur the words and figures "Chhattisgarh Value Added Tax Act. (No. 2 of 2005)" shall be substituted. In clause (c) of sub-section (l) of section 2 of the principal Act. the words and figures "the Bhopal State Town Area Committee Act, 1954 (No. 25 of 1954)" shall be omitted. In section 13 of the Principal Act for the figures and words "3. 11. 26.27.28.29, 30. 31.32. 36.38.39, 40.41.42.43.45, 45-A, 45-B, 45.C.45-CC.46, 47, 49.52.54.55. 56, 61 . 62.63. 64, 65.66, 67.08, 69.70, 71, 72, 74, 75, 76, 77 and 80" the figures and words "3. 11. 19.21, n, 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. (L 61, 62.63, 64.65.66.67.68. 69. shall be substituted. In Schedule-II of the Principal Act. in column (3) against serial number 22 for the figure "I" the figure " IO" shall be substituted. 298 (I: Short title and Commencement. Amendment Section 2, 3, ft, and Amendment Section A niendmen' or Section 13, Amendment Schedule-II. 114/-009/2003/20-01-03. fææ) we.'38 ft. i. fir;nt, 30-5-2001. " 231) 29 2007— qrq 7, 1929 29 2007 7517/* . 188/21-4*q.Æ. 17-08-2007 ag-qNq. 484 (1) (2) 2. 3. (Fsrqa, 29 31-rrq 2007 10 Ft 2007) 2007 1976 52 1976 fi*füd ii 7rq GiütH) 2007 t. 1976 q 1976) qrq t), 22 (2) :— (æiüVR) 2007 1 xn 2007) 29 2007 7517m. 188/21-Q'YT./Ø. 348 2007 10 xn2007) ag-ærfrrq. 29 2007 CHHATTISGARH Act (No."10 of 2007) CHHATTISGARH STHANIYA KSHETRA ME MAL PRAVESH PAR KAR (AMENDMENT) ACT, 2007 An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Act, 1976 (No. 52 of 1976). Be it enacted by the Chhattisgarh Legislature in the Fifty-eighth Year of the Republic of India as follows 484 (1) Short title and Com- (1) (2)

This Act may be called the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Act, 2007. It shall come into force from the date of its publication in the Official Gazette. 2

3. In Schedule-II of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) (hereinafter referred to as the Principal Act),— For the entry (a) in column number (2) of serial number 22, the following entry shall be substituted : Pan Masala containing Tobacco". Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Amendment) Ordinance, 2007 (No. I of 2007) is hereby repealed. meocement. Amendment Schedule-IL RepaL of / 38 Q. 30-05-2001. 139] 2014— 3, 1936 2779/89 48/21 •F./ø. JI./14 . 20-03-2014* 277 278 1. 2. 3. 2014 (FåG6q2014) 2014 1976 (T. 52 1976) - 2014 1976 (n 52 976) ev.r@:- G.) aq-€oz 20i4 2779M.48/21 •/YF./Ø. q./14.— 348 2014 6 2014 CHHAITISGARH ACT (No. 6 of 2014) ClmATTISGARH STHANIYA KSHETRA ME MAL KE PRAVESH PAR KAR (SANSHODHAN) ADHINIYAM, 2014 An Act further to amend the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Adhiniyam, 1976 (No. 52 of 1976). Be it enacted by the Chhattisgarh Legislature in the Sixty-fifth Year of the Republic of India, as follows :- 278 (1) Short titte and commencement. 2 3. (1) This Act may be cailed the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar (Sanshodhan) Adhiniyam, 2014. (2) It shall come into force with effect from the 1st April, 2014. After clause (ff) of sub-section (1) of Section 2 of the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976), (here-in-after referred to as the Principal Act), the following shall be inserted, namely :- ' (ff) "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 Governxnent. " For sub-clause (ii) of clause (a) of sub-section (2) of Section 3 of the Principal Act, the following shall be substituted, namely :- ' (iD such tax, as 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 persons or class of persons : Amendment Section 2. Amendment Section 3. of of