

CHHATTISGARH VANIJYIK KAR (SANSHODHAN) ADHYADESH 2004

2-22-ÜRRATTØ trqz/38 fi*. Q. 30-5-2001. " 309] ?lfiÄR, 4 13, 1926 RfÅ 4 2004 5384/21-37Ä./04.— 213 2004 4 2004) t. 617 618 199S 26 27 1, 2. 3. 4. 4 2004 4 2004) 2004 (4 ært2004) 1994 (5 1995) TT4T. qa:, frä e-ma, qm-a 213 (1) ii 2004 4 2004) t. (81) 1994 5 1995) (-q,h t) iTTT. VT(T 9 • — fafifëp 26 ü,— (4) h" 1.25 " 1 " 27 4 2004 6. 7. 8. 9. 32 (8) " 18" 39 Å,— (5) " 3quT" 61 ü,— (6) (0) trä (#7itSF1) 2004 V, vrtN 4fä (iifi) 3fq-a 62 q,— 618 (1) 32 39 um 61 62.51 3ta: .1 618 (2) 71 (I-a) 10. 4 2004 (1) (77) 2004 era t fiqzrq YTtq 71 26-08-2004 4 2004 348 (3) 2004 t. Trafr, CHHATTISGARH ORDINANCE (No. 4 of 2004) CHHATTISGARH VANIJYIK KAR (SANSHODHAN) ADHYADESH, 2004 (No. 4 of 2004) An Adhyadesh further to amend the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995). Promulgated by the Governor in the fifty fifth year of the Republic of India. Whereas, the State Legislature is not in session and the Governor 01' Chhattisgarh is satisl'ied that the circumstances exist which render it necessary for him to take immediate action. Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 'Of the Constitution of India, the Governor of Chhattisgarh is pleased promulgate the followill't Adhyadesh Short Title and Com- mencement. -Chhattisgarh Vanijyik Kar (Sanshodhan) Adhiniyam (No. 5 of 1995) to be tempora- rib' amended

2. This Adhyadesh may be called the Chhattisgarh Vanijyik Kar (Sanshodhan) Adhyadesh, 2004 (No.4 of 2004). This Ordinance shall come into force from the date Ofits publication in the official Gazette. During the period of operation of this Adhyadesh, the Chhattisgarh Vanijy ik Kar Adhiniyam. 1994 (No. 5 of 1995) (hereinafter referred toas the Principal Act) shall have eflQct subject to amendments specified in the following sections. 4 2004 In section ,9-A of the Principal Act.— 3. 4. 5. 6. 8. (i) (ii) the words "as the State Government may specify by notification" Shall bC omitted. for the word, "five M the word "four" shall be substituted. Ih section 26 of the Principal Aet,— in clause (a) ofsub-section (4) for the figure .25" the iigult' "I" shall be substituted. In section 27 of the Principal Act,— At the end of clause (a} Of sub-section (2) the sentence "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. (ii) (iii) Clause (b) of sub-section (2) shall be omitted. In clause (c) of sub-section (2) for the words "clause the words "clause (a)" shall be substituted and the words "under clause (a)" shall be omitted. In section 32 of the Principal Acts— in sub-section (8) for the words "eighteen" the words "twelve" shall be substituted, In section 39 01' the Principal Act,— in sub-section (5) for the word "one" the word "half" shall be substituted. In section 61 of the Principal Aet,— existing sub-section (6) the following sub-section shall be substituted— 618 (3) Ariélid'iient or SOO tion 9-A. Amendment in tion 26. Amendment Of Sec- tion 27. Amendment, Of Sec- tinn 32. Amendment OT Sec- tion 39. Amendment Of Sec- tipn 61. (6) Subject to such procedure as may be prescribed and after such further inquiry as it may think fit. (a) (b) the Appellate Deputy Commissioner shall dispose ofevery appeal Wit hin one calendar year from the date of tiling of such appeal. In disposing of such appeal. the Appellate Deputy Commissioner may confirm. reduce. enhance oi- annul the assessment of tax or ilnposition 01' 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 (Sanshodhan) Adhyadesh. 2004 shall be disposed of by the Appellate Deputy Commissioner within one calendar year from the date of the commencement of the Said Adhyadesh, the Tribunal may — (i) (ii) (iii) confirm, reduce€% enhance or annul the assessment 01' tax or imposition 01' penalty or both, or set aside the assessment or the imposition ofpenal1Y or both and direct the Officer whose order of assessment or imposition of penalty has been appealed against 10 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. 618 (4) Amendment of see tion 62. Amendment of sec- tion 71. 4 2004 In section 62 Of the Principal Act,— 9. IO. (i) (ii) inelause (b) Of sUb-section (I) after the words "as he thinks fit" the words and phrases "within one calendar year from thedate of filing of such application for revision" shall be inserted, after sub-section (I) the following sub-section shall be inserted. Notwithstanding anything contained in sub-section (I). if the revision under sub-section (I) is in respect of an order of re-assessment or re- imposition of penalty in pursuance to any direction given in appeal or revision, the Commissioner may passan order in accordance with the provisions of sub-section (I but Shall not remand the ease. Where an application for revision filed under clause (b) of sub-section (I) is pending on the date

Of commencement of the Chhattisgarh Van ijjik Kar (Sanskodhan) Adhyadesh, it shall be disposed of' in accordance with 'the provisions of sub-section (1) or sub-section (I-A) as the case may be, within one calendar year from the date of commencement of the said Adhyadesh. In section 7 1 of the Principal Act,— in clause (i) and (ii) of sub-section (1) for the words "one calendar year" the words "three calendar months" shall be substituted, Raipur, Dated 26-08-2004 GOVERNOR. Chhattisgarh.

