

DELHI SALES TAX (AMENDMENT) ACT, 1994

DELHI (fifi, € . 10/0/94-Fqrq-II/ B '1994 N. fqr.-r *17Ttreq N, 09511) (i-4-94) 1975 (IA75 43) (7) eqrurc qTVir, _ nfä.:— f*rr rrtr fifi E<FT 2.50 7t-cr fe 3. .19 FT uliT 30 DEPARTMENT OF LAW. JUSTICE & LEGrSLAT(VE AFFAIRS NOTIFKICATION April, 1994 No. F. 23/3/94—Judl, Jif6j2 —The following Act of Legislative Assembly received the asserA the Lt. Governor Delhi, on the April, 1994, and is hereby published far general information THE DELHI SALES TAX (AMENDMENT) 1994 (Delhi Act No. or AN Acr (8-4-1994) further to a Inend the Delhi Sale. Act, 1975 Bc it euacted in the Forty-fifth year or lhe Republic of Lidice by the Legislative Assembly of Lite National Capilal Territory of Delhi as follows i. SborL tille and This Act may bB called the Delhi Sales Tax (Amendmnet) Act, 1994. (2) It shall come into force such datc as Lhe Administrator by notification in the Official Gazctle, appoint

2. Amendment of.Section the J)dlili Satcs_ Tax 1975 (83 or 1975) hereinafter referred Io as Principai ACL) in Section 3. for sub-section (7) the following sub-seetiom shall be substituted, namely:— (7) for the.nutpOses of this "Act taxable quantum" menus (a) in relation •to .tiny dealer who i:nports for sale any gaods• into Delhi. • —NIC (b) in relaioon to any deGter 'who manufactures goods for sale regardless of the value of goods monuriéiuæed —Rs. 1,0000 (c) in relation to any other . • 17. 2 3 PART IVI DELHI GAZETTE EXtkAORDINÅRY Provided that the Administrator is of Lhe opinion thttl having regard to the diffcutty main- taining accounts for o(11CF sufficient cause the toxable quat)l in respect or any class or dealers (ailing under clause (b) or (C) shonfd be increased, the Administrator muy, by notification in the Official Gazette. fix in •respect 01' such class ot dealers such LaxabJc quantum not exceeding Rs. 2,50 Iac ror_clause (b) and Rs, 5.0b claåse (c) as Inay be specified in .tlyc notification. Explanation :---For the purpose of computa.tion - -of taxable quantum under sub-section (7), tliöturnover of sales cfluted by. dealer-shall be taken ...into such ' soles are account ;rrrespeclr.'c taxa!Ye under Lhis Act or not

3. AmgndmenL of Section 39:—In Section 39 of Ille Pyincipal Agt. for words 4 'ten rupcesa• wherever .they occui•, the words "one hundred rupees" rr yafaFTå Film niå: — shall be subslituted.f k3i5f94-ä!üdlIfG3J'—• fæ-r -tfrf_ 1994 , 1994 (8-4-1994) Q it zr-cr Rürmq;r) (<Qftå7t) it fig 1964 €gii t) • 3, (1) (1-*) zrr Qi-rå q,-r€ßl-l , r it. tr t l fFft arcr g. 9 11. (1972 35 914 (19. 19'55 ,afafrrq-q, L ifr- 1949) .€trr frTtpr, (1353q;r 31 76 30 15 14 8(3)