

TASHI NAMGYAL ACADEMY BOARD ACT, 1983

SIKKIM GOVERNMENT EXTRAORDINARY PUBLISHED BY AUTHORITY GAZETTE No. 56 No. 8/LD/1983

2. Gangtok, Wednesday, April 6, 1983. GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK NOTIFICATION Dated the 6th April, 1983. The following Act of the Sikkim Legislative Assembly having received the assent of 'the Governor on 4th day of April, 1983,' is hereby published for general information;— THE TASHI NAMGYAL ACADEMY BOARD ACT, 1983 (ACT NO, 8 OF 1983) ACT [4-4.1983] to provide for the establishment of a Board for managing the affairs of the school known as the Tashi Namgyal Academy, Gangtok, and its properties and for matters connected therewith. BE it enacted by the Legislative Assembly of the State of Sikkim in the Thirty-fourth Year of the Republic of India as follows:— (1) (2) CHAPTER 1 PRELIMINARY This Act may be called the Tashi Namgyal Academy Board Act, 1983. Short title and commencement. It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. In this Act, unless the context otherwise requires,— Definitions. (b) (d) (e) appointed day" means the date of commencement of this Act; appointing authority" means the Chairman ; 'auditor" means auditor appointed under section 7 (3) ; "Board" means the Tashi Namgyal Academy Board established under section 3 ; 'Chairman" means the Chairman Of the Tashi Namgyal Academy Board; Establishment and incorporation of Board. Constitution of the Board. Removal and resignation of members. 3. 4. s. (f) (h) (k) (J) (2) (3) (1) (a) (b) (c) (d) (e) (g) (h) (i) (k) (2) (3) (1) (2) (3) 2 Executive Committee" means the Executive Committee constituted under section 13 ; 'Government" means the State Government of Sikkim; "Fund" means the Tashi Namgyal Academy Board Fund referred to in section 9 ; prescribed" means prescribed by regulations made by the Board under section 20 ; 'President" means President of the Executive Committee ; 'school" means Tashi Namgyal Academy; 'Secretary" means Secretary of the Board or the Executive Committee, as the case may be

CHAPTER 11 Establishment of the Tashi Namgyal Academy Board On and from the appointed day there shall be established a Board to be called the Tashi Namgyal Academy Board. The Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall by the same name sue and be sued. The Head office of the Board shall be at Gangtok in the State of Sikkim. The Board shall consist of the following members, namely • Minister for Education, Sikkim State, Chairman; Chief Secretary to the Government, Vice-Chairman; Secretary, Education Department of the Government, Member; Secretary, Finance Department of the Government, Member; Secretary, Law Department of the Government, Member ; Secretary, Establishment Department of the Government, Member ; Chief Engineer, SPWD (Buildings), Government of Sikkim, Member; The Principal, Government College, Gangtok, Member; Representative of parents, Member; Representative of parents, Member ; The Principal of the school. The Principal' of the school shall function as the Secretary to the Board. The members specified in clauses (i) and (j) of sub-section (I) shall be elected in accordance with such procedure as may be prescribed and shall hold office for a term of five years. The Board may, at any time, remove any member if it is proved that such member is guilty of misusing his office for private profit or he is incapable of discharging his duties as a member due to mental or physical infirmity. The Board may remove from office any member other than an ex-officio member who is absent without leave of the Board from more than three consecutive meetings thereof without cause sufficient, in the opinion of the Board, to exonerate his absence : Provided that no member shall be removed from office under sub-sections (I) or (2) unless a reasonable opportunity has been given to him to show cause against such removal. Any member (other than one who holds office in ex-officio capacity) may resign from office by giving notice in writing to the Chairman, and such resignation being accepted by the Chairman, he shall be deemed to have vacated his office with effect from the date of his resignation or such other later date as may be specified. 6. 7. (I) (2) (3) (4) (I) (2) (3) (4) (5) 3 The Board shall meet once a year in a meeting called Annual Meeting, Proceedings of the and such Annual Meeting for any year shall be held before 'the expiry of Board. three months from the end of the immediately preceding academic session of the school. The procedure for holding such meeting shall be such as may be prescribed. At an Annual Meeting the Board shall consider

the Annual Report presented to it by the Executive Committee including the audited accounts and auditor's report relating to the immediately preceding year and pass the same without notification or pass the same with observations for consideration of the Executive Committee. In the Annual Meeting the Board shall appoint or reappoint an auditor as required under Section 7 (3). In addition to an Annual Meeting the Board may meet as often as is necessary (such a meeting being called 'Special Meeting') provided that following conditions are satisfied :— (i) (ii) (iii) The proposal to hold any special meeting should originate from the Executive Committee except where a Special Meeting is summoned under Section 7 (4) • The agenda for the meeting should be circulated among all members of the Board at least seven days before the date of the proposed meeting. There should be proper notice of the meeting to all members of the Board in accordance with procedure prescribed in respect of Annual Meeting, Other procedural regulations regarding a Special Meeting shall be the same as in the case of an Annual Meeting

CHAPTER 111 Powers and Functions of the Board. The Board shall be the legal owner of the school and all its properties and the employer of all employees of the school including its Principal. The Chairman shall be the appointing authority of all employees of the school including its Principal. The Board's prior sanction shall be obtained (in an Annual Meeting or a Special Meeting) by the Executive Committee before any immovable properties are acquired by outright purchase or disposed of by way of sale or otherwise, and such acquisitions and disposals shall be made in the name of the Board. The Board shall, in its Annual Meeting, appoint an auditor (which term includes a firm of auditors) who is qualified to audit Company Accounts, to audit the accounts of the school for the year in which the Annual Meeting is held : Provided that the same auditor shall not be appointed for more than three consecutive years. The Board may remove any member Of the Executive Committee in a Special Meeting summoned at the instance of the Chairman for proved misuse of power and grave infringement of the provisions of this Act and the regulations made thereunder, and make such transitory provisions as it deems fit to remedy the vacancy thus caused. Any alterations in the structure of the school of the type described below shall be within the exclusive competence of the Board, and it may consider them in an Annual Meeting or a Special Meeting (i) Change in the medium of instruction in the school. (ii) Abolition or addition of class. (Provided that this does not apply to abolition or addition of a division or section of an existing class). Board as owner and employer. Property transactions. Appointment of auditor. Removal Of member of Executive Committee. Certain alterations of school-structure with, in exclusive competence of Board. (iii) 4 Change over of the affiliation of the school to any Board, Council or other body for Examinations to any other Board, Council or other body for Examinations

CHAPTER IV Finance, Properties and Accounts Transfer of school and other properties. The TNA Board I uncl. The TNA Capital Application of the [i]nd. Power of Executive Committee to negotiate regarding transactions. 8. 9. 10. 12. (I) (2) (1) (2) (3) (4) (1) (2) (1) On and from the appointed day, the land, buildings, furniture and equipments or any other assets, in which the school is on that day housed or, as the case may be, which are on that day owned by the school or owned by the Government, but given over for the use or benefit of the school, shall stand transferred to, and vest in, the Board. The Government may, at any time, transfer to the Board, any land, buildings or any Other property, movable or immovable, either absolutely or on lease, for use and management by the Board to run the school and comply with the provisions of this Act. The Board shall have a fund to be called the Tashi Namgyal Academy Board Fund. The Board may accept grants, subventions, donations and gifts and loans from the Government or a local authority or any individual or body, whether incorporated or not, for all or any of the purposes of this Act. The Government may, from time to time, make grants to the Board including grant of part or whole of the amount required to meet the expenditure on establishment of the Board. All moneys received by or on behalf of the Board, all proceeds of sale of land or any other property; all rents, betterment charges and all interest, profits and other moneys accruing to the Board shall be deposited in the fund of the Board : Provided that the provisions of this sub-section shall not apply to the TNA Capital Fund referred to in section IO. The Government shall, on the date of commencement of this Act, or as soon thereafter as possible, transfer absolutely a sum of rupees five lacs which shall form the nucleus of the corpus of a fund to be created and known as the TNA Capital Fund, the income from which is to be exclusively used for purpose of acquisition of new capital assets (moveable or immovable) and the maintenance of the land and buildings of the school. The Government may, through periodical grants enhance the corpus of the said Fund to such limit as it may deem fit. The Government may, in respect of the Fund referred to in sub-

section (1), lay down such rules regarding the custody and management of the said Fund as it deems fit, and such restrictions and stipulations as it deems fit to ensure that the corpus of the Fund is preserved and the income therefrom is utilised only for the purposes stated in the said sub-section. All property, fund and all other assets vested in the Board shall be held and applied by it subject to the provisions and for the purposes of this Act. Subject to the provisions of sub-section (2) of section 7, all transactions in money and property covered in this Chapter shall be entered into and carried out by the Executive Committee on behalf of the Board, and it shall have power to enter into and carry out such transactions without prior reference to the Board : Provided that all such transactions are within the competence of the Board; and (a) all such transactions are reported to the Board in the immediately following Annual Meeting, 4 [Explanation I.—A barter that is, sale by exchange of goods shall be deemed to be a sale only when the exchange is based or worked out in terms of the value of the goods, exchanged.] 5 [Explanation 2.—A sale of goods shall be deemed to have taken place in the State if it fulfils the requirements of sub-section (2) of section 4 of the Central Sales Tax Act, 1956;] sale price " means the amount payable to a dealer (n) as consideration for the sale of goods, less any sum allowed as cash discount but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged; Explanation 1.— The term cash discount shall refer only to the discount allowed by the seller to the buyer for the prompt or prior or early payment of sale price according to the practice prevailing in the trade; Explanation 2.—The tax levied under this Act on the transaction of sale shall not form part of the sale price for the purpose of this Act, only if it is actually leviable under this Act on the seller and is recovered by the seller from the buyer by showing it separately as such in the cash memos, invoices or other sale memoranda; In respect of goods delivered on 6 ["Explanation 3.— hire purchase or any system of payment by instalments, the sale price on the date of such delivery shall, for the purposes of this Act, be determined in such manner as may be prescribed."] 7 ["Explanation 4.—The sale price shall include the excise duty, fee or any other levies on the goods, under any Central or State law for the time being in force, made at the time of 74 of 1956. 4. 5. 6

7. Renumbered Renumbered Substituted Inserted by by by by the the the Sikkim Sikkim Sikkim Sikkim Sales Tax Sales Tax Sales Tax Sales Tax (Amendment) (Amendment) (Amendment) (Amendment) Act No. Act No. Act No. Act No. 4 of 1986 w. e. f. 1/4/86 4 of 1986 w. f. 6/4/86 4 of 1986 w. f. 1/4/86 4 of 1986 w. e. f. 1/4/86 or before the delivery of the goods to the buyer whether such duty, fee or other levy is paid by the purchaser of the goods to the seller along with the consideration for the sale or directly to the Government." I (o) of (p) (q) (r) "Sikkim" means the territory comprised in the State Sikkim; "State Government" means the Government of Sikkim; "Tax" means tax payable under this Act; "turnover" used in relation to any period means the aggregate of sale price or part of sale price receivable or if a dealer so elects, actually received by the dealer during such period after deducting the amounts if any, refunded by the dealer in respect of any goods returned by the purchaser within such period as may be prescribed: Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose ; Explanation. —The turnover of sales shall include amounts realised by a dealer by sale of surplus, unserviceable and discarded goods, fixed or other assets of the business, by-products and subsidiary products of manufacture or processing but shall not include sales in a canteen owned and run by the dealer for the benefit of his workman or labourers; 3. (s) 'Cyear' means the financial year commencing on the first day of April and ending on the 31st day of March next following

CHAPTER 11 Taxation authorities (1) For carrying out the purposes of this Act, the State Government may appoint a person to be Commissioner of Commercial Taxes and such other persons with such designation to assist him as may be necessary and as may be specified in this behalf by the State Government by notification. Taxing Authorities. 3 4. 5. (2) The Commissioner and other persons appointed under sub-section (1) shall exercise such powers as may be prescribed and perform such duties as are imposed upon them by this Act or rules made thereunder within such areas in the State as may be specified in this behalf by the State Government by notification. (3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code

CHAPTER 111 Incidence of Taxes There shall be paid by every dealer who sells goods manufactured, imported, produced or purchased by him in the State, a tax on sales made on and from the date of

commencement of this Act. (1) The tax payable by a dealer under this Act shall be levied on taxable turnover at the following rates,— (a) in respect of goods specified in Schedule 11, at the rate of ten paise in the rupee ; (b) in respect of declared goods, at such rate not exceeding four paise in the rupee as the State Government may, from time to time, by notification, specify; (c) in respect of any other goods at such rate not exceeding five paise in the rupee as the State Government may, from time to time, by notification, specify ; (2) Notwithstanding anything contained in sub-section (1), the State Government may, in public interest, by notification and subject to such conditions as may be specified therein, direct that no tax or a lower rate of tax shall be payable in respect of any specified transactions or goods or class of dealers and such notification may be given such retrospective or prospective effect as may be specified therein. (3) For the purposes of this Act, the expression 'taxable turnover' means that part of dealer's gross turnover during the prescribed period in any year which remains after deducting therefrom— 45 of 1860

Incidence of taxation. Rate of tax



8. Inserted by the Sikkim Sales Tax (Amendment) Act No.4 of 1986 with effect from 12/5/1983. (a) his turnover during that period on— (i) the sales, at the subsequent stages of sales, of such goods as are specified, by a notification, issued under section 6 to be subject to tax at the first point in the series of sales in Sikkim in respect of which tax due under this Act is shown to have been paid to the satisfaction of the prescribed authority; (ii) the sales of goods exempted under section 8; (iii) the transactions not liable to tax under section 9; (iv) the sales of goods which are proved to the satisfaction of the Commissioner to have already been subjected to tax under this Act ; (v) the sales to a registered dealer — (a) of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for use by him as raw materials in the manufacture in the State of any goods, other than goods declared as tax-free under section 8,— (1) for sale inside the State ; or (2) for sale in the course of inter-State trade or commerce, being sale occasioning or effected by transfer of documents of title to such goods during the movement of such goods from the State ; or (3) for sale in the course of export outside India being a sale occasioning the movement of such goods from the State, or a sale effected by transfer of documents of title to such goods during the movement of such goods from the State, to a place outside India and after the goods crossed the customs frontiers of India ; or (b) of the goods other than those notified under section 6 as taxable at the first point in the series of sales, of the class or classes specified in the certificate of registration of such a dealer as being intended for resale by him in the State or for sale in the course of interstate trade or commerce or in the course of export outside India in the manner specified in item (2) or item (3) of item (a) of this sub-clause as the case may be; and (c) of containers or other materials for the packing of goods of the class or classes specified in the certificate of registration of such dealer, other than declared goods intended for sale or re-sale: Provided that no deduction in respect of sale referred to in sub-clause (v) shall be allowed unless a true declaration duly filled and signed by the registered dealer to whom the goods are sold and containing the prescribed particulars in the prescribed

form is furnished in the prescribed manner and within the prescribed time, by the dealer who sells the goods: Provided further that where any goods are purchased by a registered dealer for any of the purposes mentioned in sub—clause (v) but are utilised by him for a different purpose, the price of the goods so purchased shall be allowed to be deducted from the gross turnover of the selling dealer but shall be included in the taxable turnover of the purchasing dealer; (vi) such other transactions as are exempted from payment of tax by a notification issued under sub-section (2)

6. Notwithstanding anything contained in this Act, the Government may, by notification in the Official Gazette, specify the point of sale at which any goods or class of goods may be taxed

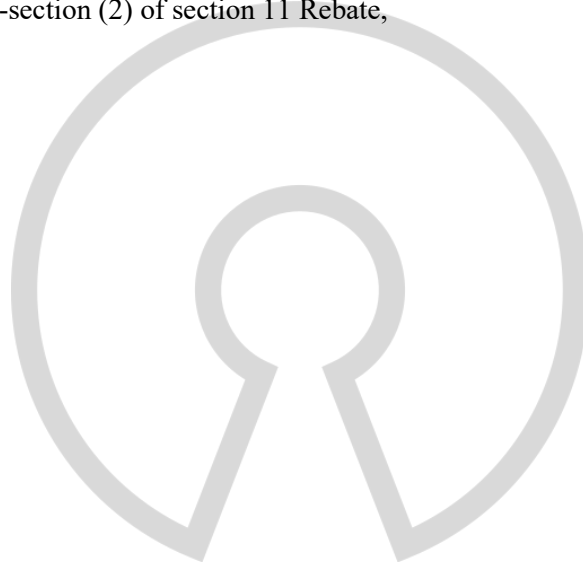
7. The burden of proving that the dealer is not liable to pay tax under this Act in respect of any sale effected by him, shall lie on him. Powers of Government to prescribe point at which goods may be taxed. Burden of proof. Tax-free goods. (2) No tax shall be payable under this Act on the sale of goods specified in Schedule I subject to the conditions and exceptions, if any, set out therein. The State Government, after giving by notification such previous notice as it considers reasonable of its intention so to do, may add to or omit from, or otherwise amend Schedule I and thereupon the said Schedule shall be deemed to be amended accordingly : Provided that the said notification may be given such retrospective or prospective effect as may be specified therein.

9. IO. Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of tax on any sale or purchase of any goods when such sale purchase takes place— in the course of inter-State trade or commerce; (ii) outside the State; or (iii) in the course of import of goods into, or export goods out of, the territory of India

CHAPTER IV Registration of dealers, etc. or of certain sale and purchases not liable to tax. Registration of dealers. (1) Every dealer liable to pay tax under this Act shall apply, within 30 days of his becoming so liable, to the prescribed authority for registration under this Act. (2) No dealer liable to pay tax under this Act, shall sell or purchase goods unless he is in possession of a valid registration certificate granted to him by or on behalf of the prescribed authority or has applied for such registration within the time specified in sub-section (1) and his application has not been finally disposed of by the said authority. (3) The prescribed authority may, on receipt of application in the prescribed form from a dealer for registration, and on being satisfied that the application is in order, grant registration from such date as may be specified, to such dealer: Provided that the said authority granting the certificate may demand such security from the dealer as may be prescribed before the registration is granted to him : Provided further that no application for registration made by a dealer shall be refused, or partly granted unless he has been given a reasonable opportunity of being heard before the order is passed, If the prescribed authority is satisfied that a dealer (4) liable to pay tax under this Act has failed to apply for and get himself registered, it may, by a notice in writing, direct the dealer to apply for and get himself registered 11. within 15 days of the service of the notice, failing which the dealer shall be liable to pay a penalty of rupees twenty-five for each day's delay after the expiry of the said period of 15 days : Provided that the said authority may, on an application by the dealer and for reasons to be recorded in writing, reduce or waive the penalty, if it is satisfied that the delay has been caused by reasons beyond the control of the dealer. (5) The registration certificate shall be in the prescribed form and contain such particulars as may be prescribed. The prescribed authority may on its own motion for reasons to be recorded in writing or on an application by the dealer, cancel, vary, modify, or amend any registration certificate granted under sub-section 5 : Provided that a registration certificate shall cease to be in force when the dealer has ceased to be liable to pay tax under this Act or his business has been closed : Provided further that when the registration certificate is cancelled, varied, modified or amended otherwise than on application by dealer or when the application made by the dealer for the purpose is proposed to be rejected in whole or in part, a reasonable opportunity of being heard or to show cause against the proposed action shall be given to the dealer. (7) The registration certificate granted to a dealer shall not be transferable and if the business to which it relates is transferred to another dealer, then that other dealer shall apply and get himself registered under sub. section (1) and (2) unless he is already registered

CHAPTER V Return, Assessment, Recovery and Refund of Tax. (1) Every registered dealer shall furnish such returns for such periods in such form, to such authority and within such time as may be prescribed: Returns and payment of tax. Provided that if a dealer, having furnished a return discovers any omission,

error or wrong statement therein, he may furnish a revised return in such manner as may be directed by the aforesaid authority at any time before the said authority passes the order determining the amount of tax payable by the dealer for the period for which the return has been furnished : Provided further that the said authority may, for reasons to be recorded and after giving the dealer a reasonable opportunity of being heard, refuse to take the revised return into consideration if it is satisfied that the original or the revised return was deliberately false and it was furnished with intent to defraud the State Government of its revenue. Explanation.—A dealer who is granted registration from any particular date shall also be liable after the grant of such registration, to furnish return also for the period prior to such date during which he was liable to pay tax under this Act, in such manner and within such time as may be prescribed. 12. (2) The dealer shall, before furnishing any return or revised return referred to in sub-section (1) pay to the Government in such manner and within such time as may be prescribed the amount of tax due under this Act according to the return or the revised return, as the case may be, and furnish along with the return or the revised return, such proof of the payment of tax due as may be prescribed, and any such return or revised return if not accompanied by any such proof of payment shall be deemed invalid and treated as if it has not been furnished. (3) If a registered dealer fails, without reasonable cause to furnish any valid return within the time prescribed or within such further time as may be allowed on application, by the prescribed authority, a penalty at the rate not exceeding rupees five for each day of delay shall be imposed without prejudice to any action which is or may be taken under any of the other provisions of this Act. A rebate shall be allowed at the rate of one per cent of the amount of tax paid by the dealer within the time prescribed under sub-section (2) of section 11 Rebate,



13. Provided that where the amount of tax finally assessed—on the dealer is less than the tax paid by the dealer, the rebate shall be allowed only on the amount so assessed. (1) If the prescribed authority is satisfied that the return of turnover furnished by a dealer is correct and complete, it may, without requiring the presence of the dealer or production of any further evidence by him, determine the amount of tax due from him. (a) If the prescribed authority is not satisfied as (2) aforesaid but requires the presence of the dealer or the production of evidence by him, it may serve on such dealer a notice in the prescribed form requiring him or his representative to attend and produce or cause to be produced on a date to be specified, any evidence that such dealer may rely on in support of his return. (b) On the date specified in the notice issued under clause (a) or on such other date as may be fixed by the prescribed authority under intimation to the dealer, and after hearing or examining or taking into consideration such evidence as the dealer may produce and such other evidence as the said authority may require on specified points, it shall by an order in writing, assess and determine the tax payable by the dealer : Provided that no evidence, not produced by or on behalf of the dealer, shall be taken into consideration without giving a reasonable opportunity to the dealer to rebut such evidence. (3) If a registered dealer fails to— (a) furnish any valid return of turnover as required in sub-section (1) of section 11 ; or (b) comply with the notice issued under sub-section Procedure in assessment and re-assessment. (2) of this section ; or (c) satisfy the assessing authority as to the correctness of the returns furnished ; about the correctness or (d) appear or produce or cause to be produced evidence on the date specified under sub-section (2) ; the prescribed authority shall, after giving a reasonable opportunity to the dealer of being heard, determine the taxable turnover of the dealer to the best of its judgment and assess the tax on the basis of such determination and may, in addition, impose penalty of an amount not exceeding one half of the amount of tax so assessed: Provided that no penalty under this sub-section shall be imposed unless the prescribed authority is satisfied that the failure of the dealer was wilful, deliberate or unjustified and unless a reasonable opportunity of being heard is given to the dealer : Provided further that in cases covered by clause (a) of this sub-section, no proceedings for assessment shall be initiated after the expiry of four years from the expiry of the relevant period due for assessment or in cases in which the assessment is made as a result of an order in appeal, revision or review, after the expiry of two years from the date of such order. (4) If upon information received, the prescribed authority is satisfied that a dealer liable to pay tax under this Act in respect of any period wilfully failed to apply for registration under sub-section (1) of section 10 or having applied, wilfully failed to furnish any particulars or information required for the purpose of registration or having been registered fails to furnish returns within the period prescribed under sub-section (1) of section 11, the said authority shall, after giving the dealer a reasonable opportunity of being heard, assess, according to its best judgment, the amount of tax due from the dealer for such period or any subsequent periods and in addition, may impose a penalty of an amount not exceeding one half of the amount of tax so assessed : Provided that no proceedings under this sub-section shall be initiated after four years from the expiry of such period. Explanation.—For the purpose of sub-section (3) or sub-section (4), as the case may be, the proceedings shall be deemed to have been initiated when a notice therefor is served or deemed to have been served on the dealer. (5) If upon information which has come into possession, the prescribed authority has reason to believe that any turnover of a registered dealer in respect of any period has for any reason escaped assessment or was under-assessed or assessed at a rate or rates lower than the rate or rates correctly applicable, or any deduction from turnover had been wrongly made, it shall, within six years of the expiry of such period, serve on the dealer a notice in the prescribed Form and proceed to assess or reassess the amount of tax due from the dealer in respect of such turnover in the manner specified by or under this section . Provided that the amount of tax shall be assessed or re-assessed after allowing such deduction and applying the same rate of tax as was admissible during the said period : Provided further that the said authority may, after giving reasonable opportunity to the dealer of being heard, impose a penalty not exceeding the amount of extra tax found leviable in the proceedings under this sub-section, if it is satisfied that the escape from assessment or under-assessment had been caused by the deliberate and wilful failure on the part of the dealer— 14. (1) or be (2) (a) to disclose, at the time of original assessment the particulars of such turnover ; or (b) to furnish correct particulars. The tax admitted by the dealer to be due in any return revised return furnished by him under section 11 shall be paid in the manner prescribed by or under sub-section of that section. The amount of the tax and penalty assessed as due Procedure of payment of tax or penalty. from the dealer under sub-section (3) of section 11 or under

section 13 after deducting any amount paid by him along with the return under sub—section (2) Of section I I shall be paid by him in such manner and within such time as may be specified in the notice of demand in the prescribed



Form issued by the prescribed authority; the date so specified being not less than 30 days from the date of service of the said notice: Provided that the said authority may, in its discretion and for reasons to be recorded, on application by the dealer extend the date for such payment or allow the payment to be made in such instalments as may be determined by it. (3) If a dealer has failed, without reasonable cause, to make payment of any amount of tax together with the penalty, if any, by the date specified in the notice issued under sub-section (2) or by the date extended under the proviso thereto, interest at ten per cent per annum shall accrue and be charged on such amount from such date and such interest shall be treated as if it were tax due under this Act and shall be paid by the dealer in the prescribed manner: Provided that interest shall not accrue or be charged on any amount the recovery of which is stayed under sub-section (5) during the period the stay operates. (4) Any amount of tax, penalty or interest due from a dealer, which remains unpaid may be recovered on application by the prescribed authority to the Judicial Magistrate of the first class who shall realise it as if it were a fine imposed by him: Provided that where, during the proceedings under this sub-section, the amount of tax, penalty or interest due from the dealer is reduced as a result of appeal or otherwise, the prescribed authority shall inform the dealer and the authority before whom the proceedings are pending, and the amount so reduced and the reduced amount shall be deemed to be substituted for the amount originally intimated to the authority. (5) Where an appeal against or an application for revision of the assessment of tax or levy of penalty or interest is entertained, the appellate or the revisional authority as the case may be, may on application stay recovery of the tax, penalty or interest in whole or in part, subject to such conditions as it may impose till such date as it may direct: 15

16. Provided' that' the stay of recovery so granted shall stand vacated on the date the appeal or the application for revision is finally decided or on such other date as the appellate or the revisional authority may direct. (6) No such proceedings for the recovery of tax under this section shall be commenced after the expiry of two- I've years from the date on which the assessment was made: Provided that where the assessment was under appeal or under any other proceedings under this Act, the aforesaid period of limitation shall commence from the date the appeal or other proceedings were terminated. (I) No person other than a registered dealer shall collect or recover from any person any amount towards tax or purporting to be tax under this Act on the sale of goods. (2) No registered dealers shall collect from any person any such amount except in a case in which, and to the extent to which, such dealer is liable to pay tax under this Act: Provided that where a registered dealer is in doubt about his liability, he may collect and keep in deposit the tax so collected towards his anticipated liability of tax; but shall refund the deposit to the person from whom it was collected or to his successors or assignees, if any, to the extent upto which it is finally determined in proceedings under this Act, that the dealer is held not liable. (3) Nothing contained in sub-section (I) or sub-section shall relieve a registered dealer from his liability for tax under this Act. (I) Subject to such rules as may be made the amount of the so (2) the tax, Person authorised to collect tax from purchasers. Procedure when tax is paid in excess. penalty or interest paid in excess of the amount finally determined as payable by the dealer under this Act, shall be refunded to him, on his application within 60 days of the date on which the application is filed by him: Provided that such application shall not be entertained unless it is filed before the prescribed authority within twelve months from the date on which the order of assessment was passed: 17

9. Provided further that where the assessment was under appeal, revision or any other proceedings under this Act, the said period of limitation shall commence from the date on which the order in appeal, revision or other proceedings is passed: Provided also that any dealer may, by application, request or the prescribed authority may, on its own motion, set off the refund due against any other dues of the dealer under this Act or under any other Act. (2) Where a tax has been levied under this Act in respect of sales or purchases inside the State of any declared good and such goods are subsequently sold in the course of inter-State trade or commerce, the tax so levied shall be reimbursed to the person making such sale in the course of interstate trade or commerce, in such manner and subject to such conditions as may be prescribed: Provided that no such reimbursement shall be made unless an application in writing is made before the prescribed authority under this Act within twelve months of the date on which the inter-State sale is made, which period may be extended for sufficient cause by the said authority by such time as may be considered necessary by it for reasons to be recorded in writing. 9 ["(3) where any goods are delivered under any agreement of hire-purchase or of any system of payment by instalments and tax

under this Act has been levied on the dealer who made the delivery of the said goods and such goods are returned to the said dealer at any time during which the agreement of hire-purchase subsists, the proportionate amount of tax levied on the unpaid instalments of sale price shall be refunded to the said dealer : Provided that no such refund shall be admissible unless a claim therefor is filed before the prescribed authority in such manner and within such time as may be prescribed. (1) Every dealer liable to pay tax under this Act, who is an Undivided Hindu Family, a firm, company, corporation, society, club or association shall furnish to the Inserted by the Sikkim Sales Tax (Amendment) Act No. 4. 1986. 4 Of Declaration by the dealer. 1986 w.e.f. I. 18. prescribed authority in the prescribed manner and within the prescribed time, a declaration stating the name and prescribed particulars of the person who shall be deemed to be in charge of the business for the purpose of this Act. (2) Any statement made, return furnished, accounts, registers and documents produced or evidence given by such person or any other person authorised by him or by the dealer in this behalf, in the course of any proceedings under this Act, shall be binding on and enforceable against the dealer

CHAPTER VI Maintenance and production of accounts by the dealer. (1) Every registered dealer shall keep a true and complete account in respect of all goods produced, raised, manufactured, processed, purchased, sold or delivered by him: Provided that the Commissioner may, by notification, lay down the forms or registers or the manner in which the said dealers shall maintain the accounts as aforesaid and as well as cash memoranda, bills, invoices etc, the dealer shall maintain the accounts and documents accordingly. (2) The prescribed authority may direct the dealer to produce accounts or any information in such manner as may be required for the purpose of assessment of tax under this Act if the said authority is not satisfied that the accounts maintained and produced by the dealer are sufficiently clear and intelligible for determining the correct amount of the tax payable by the dealer. (3) Subject to such rules as may be made by the State Government under this Act, the prescribed authority may, either before or after the assessment of tax under this Act, require any dealer, including a dealer not registered under this Act, to produce before him all or any of the accounts, registers and documents maintained by the dealer and also to furnish any information relating to financial transactions of the dealer relating to his business, including information regarding stocks of goods held, imported, produced, manufactured, processed, bought, sold or delivered, the sale price realised, the profit derived therefrom, and the dealer shall comply with such requirements. Liability to maintain and produce accounts and supply of information. (4) Subject as aforesaid, all accounts and documents connected with the business of the dealer, stocks of all goods purchased or kept by him for sale, the cash, or bank pass books, statements or deposit receipts kept in any place of business shall at all reasonable times, be open to inspection and search by the prescribed authority or by any person appointed to assist him under sub-section (1) of section 3 or by such other person as may be authorised by him for the purpose in writing and the dealer shall render all possible assistance to such authority or person in the search or inspection, as the case may be. Explanation 1.—It shall be open to the said authority or person to take or cause to be taken such copies of, or extracts from, the aforesaid accounts, registers and documents as may be considered by it or him necessary and to require the dealer or any of his employees present at the time to authenticate or witness such copies or extracts, as the case may be. Explanation 2.—The authority or person may, subject to such rules as may be made, break open any door, window, almirah, safe or other containers in the place of business in which he has reason to believe that the dealer has kept or is keeping any accounts, registers or documents or stocks of goods or cash relating to the business which the dealer has refused to open or produce for inspection. (5) If the prescribed authority has reason to suspect that any dealer is attempting to evade the payment of any tax due under this Act or under the Central Sales Tax Act, 1956, such authority or person may, for reasons to be recorded in writing, seize or cause to be seized such accounts, registers or documents including bank pass books or statements, as may be considered necessary, and shall grant a receipt for the same. Such seized accounts, registers or documents may be retained by the said authority for so long as may be necessary for examination or for conducting any prosecution under section 23 and shall thereafter be returned to the dealer who shall acknowledge in writing the receipt of the same : Provided that the seized accounts, registers and documents shall not be retained by any authority other than the prescribed authority for over 90 days save with the approval, in writing, obtained from the prescribed authority. 74 of 1956. 19. (1) Notwithstanding anything contained to the contrary in any agreement, contract or understanding, when the ownership of a business of a dealer liable to pay tax under this Act, is transferred

in whole or in part, the transferor or the transferee shall be jointly or severally liable for informing the particulars of the transfer to the prescribed authority in such manner as may be prescribed and for the payment of any tax, penalty or interest, if any, payable in respect of such business and remaining unpaid at the time of such transfer. (2) Where a dealer from whom any amount is due towards tax, penalty or interest dies, the executor, receiver, manager, administrator or successors-in-interest to his estate or any other legal representative including a Court of Warda shall be liable to inform the prescribed authority in such manner as may be prescribed and to pay out of the property of the deceased the amount so payable and shall also be liable and responsible to attend and participate or be represented in all proceedings under this Act pending at the time of the death of the dealer : Provided that nothing in this sub-section shall require re-issue of notices or intimation already issued to the dealer and the proceedings pending on the date of death of the dealer shall be continued as if the said dealer is substituted by the person or persons mentioned in this sub-section. (3) Where the dealer is a minor or is incapacitated and his business is carried on by any other person on his such behalf, whether he be a guardian, trustee or agent, person shall inform the prescribed authority and the tax shall be assessed upon and be recoverable from such person as if he were the dealer. (4) Where the dealer is an Undivided Hindu Family, firm or other association of persons, and such family, firm or association is partitioned, dissolved or business thereof is, due to any reason, disrupted, as the case may be, the tax, penalty and interest for the period or periods upto the date of such partition, dissolution or disruption may be assessed, imposed and levied as if the partition, dissolution or disruption has not taken place and every person who was at Liability on the transfer of business. 20. 21. the time of such partition, dissolution or disruption a member of such family, firm or association shall be liable severally and jointly for furnishing such particulars as may be prescribed and for the payment of such tax, penalty or interest, whether the assessment, imposition or levy was made before or after such partition, dissolution or disruption

CHAPTER VII SUITS, APPEAL, REVISION AND REVIEW. (1) No assessment made, proceedings taken or order passed under this Act shall be called into question in any court save as provided in this Act. (2) No suit, prosecution or other legal proceedings shall lie against any public servant or any person appointed under section 3 for anything done in good faith under this Act or the rules or notifications made thereunder save with the previous sanction of the State Government. (1) Subject to such rules as may be made, any dealer may, in the prescribed manner, appeal to such authority as may be prescribed against any order passed under sub-section (3) of section 11, section 13 and section 16 of the Act. (2) No such appeal shall be entertained unless— (a) it is accompanied by proof of payment, in such manner as may be prescribed, of the amount of tax admitted by the dealer to be due from him and ten per cent of the difference between such amount of tax including penalty and interest assessed ; or (b) it is filed within forty - five days of the date of passing of the order aforesaid or 30 days from the date on which the demand, if any, for tax or penalty is served or deemed to have been served on the dealer whichever is later : Provided that the aforesaid authority may admit an appeal after the expiry of the said period, if on application by the dealer, it is satisfied that the dealer was prevented by sufficient cause from preferring the appeal within the aforesaid time. Bar to certain proceedings. Appeal, revision and review. (3) Subject to such rules as may be made, any order passed in appeal under sub-sections (1) and (2) may be revised by such authority as may be prescribed on an application by the dealer or by or on behalf of the State Government as the case may be Provided that no application for revision shall be entertained unless it is made before the said authority within 60 days of the date of passing of the order under sub-section (1) or sub-section (2), as the case may be, but the said authority may, if it is satisfied, on application that there was sufficient Cause for the delay, admit the said application for revision after condoning the delay : Provided further that the Commissioner may call for and examine the record of any proceedings under this Act in which any order other than an order passed in appeal under sub-sections (1) and (2) has been passed by any person appointed to assist the Commissioner for the purpose of satisfying himself as to the legality or propriety of such order and may, after such examination and after making or causing to be made such enquiry as he may deem necessary, pass any order which he thinks fit and proper : Provided that no action under the second proviso shall be initiated while any appeal under sub-section (1) is pending or when the time prescribed in sub-section (2) for filing the appeal has not expired and except before the expiry of four years from the date of order which is the subject of scrutiny by the Commissioner. (4) The aforesaid appellate or revising authority may— (a) confirm, reduce, annul, enhance or otherwise modify the assessment of tax, penalty or interest ; (b) set aside any order and direct

the authority wh- to pass -a fresh order after fur— ich made the order, then enquiry on specified points ; or (c) pass such other orders as it may deem fit and proper. (5) No order prejudicial to any dealer shall be passed un- der this section without a reasonable opportunity of be— ing heard being given to him. (6) Subject to such rules as may be made, any authority under this Act or its successors in omce may, on applica- tion or otherwise, review any order passed by it to cor- rect any error or mistake apparent from records : Provided that neither an application under this sub- section nor the period during which it is pending shall be considered as cause for the delay, if any, •in filing any appeal or application for revision : Provided further that no such review shall be made if it has the effect of enhancing the tax or penalty or both, or of reducing a refund, unless the dealer or the person who is liable to pay the tax or the penalty or both, or as the case may be, eligible to get refund, is given a reasonable opportunity of being heard. The amount of fees payable for any appeal or applicati- on made under this Act shall be such as may be prescri- bed : Provided that the amount of fees so prescribed shall 22. 23. not be less than a rupee and shall not exceed hundred rupees : Provided further that no fee shall be payable any appeal or application filed by or on behalf of State Government. CHAPTER vril Prosecution and penalties. five for the Paymem OJ fee. Offences. (1) Without prejudice to any action taken or that may be taken or any order passed or may be passed under any of the provisions of this Act, whoever— 0 (a) being a dealer, sells or purchases goods in contra• vention of sub-section (2) of section IO or fails or neglects to comply with the provisions of sub-section (1) thereof; or (b) fails without sufficient cause, to submit any return required under section 11 or wilfully submits a false return; or (c) not being a registered dealer falsely represents that he is such a dealer ; or (d) fails or neglects to maintain or prod uce accounts under section 18 or produces false and incorrect ac— counts ; or (e) prevents or obstructs any authority under this Act in the performance of its duties and functions under this Act ; or (f) fails to pay the tax due in accordance with sec— tion 14 ; or (g) contravenes the provisions of section 15 ; or (h) fails to furnish the information or particulars mentioned in section 19 ; or (i) contravenes section 26 ; or (j) abets any person in the commission of any of the offences specified in clauses (a) to (i) ; shall be punishable with imprisonment of either description which may extend to one year or with fine which may extend to ten thousand rupees or with both and if the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period the offence continues. (2) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the prescribed authority. (3) All offences punishable under this Act shall be cog- nizable and bailable. (4) Notwithstanding anything contained in sub-section (1), the prescribed authority may compound any offence under this Act or the rules made thereunder before or after the 24, 25. 26. institution of proceedings under that sub-section by accep- ting from the person charged with the offence a sum not exceeding twenty thousand rupees as may be determined by the said authority, in addition to the tax, penalty or interest that may be leviable under the Act, and on pay- ment of the sum so determined together with the amount of tax, penalty or interest due, the proceedings before any court or prescribed authority under this section shall abate. A dealer or any other person required to appear or to produce any accounts, documents or other records before any authority under this Act may appear, or produce as the case may be, in person or be represented by any Ot- her person in such manner as may be prescribed. No particulars or information contained in any statement made, returns filed, books or documents produced by a dealer under this Act or any assessment made or order passed by any of the authorities under this Act shall be treated as confidential and no person other than the said dealer shall be compelled to give evidence derived from any of the aforesaid records, save with the general or sp- ecial previous sanction of the State Government which may give or withhold such sanction as it may deem fit : Provided that nothing in this section shall prevent the disclosure of all or any such particulars or informa— tion to any Government servant for the purpose of— (1) investigation of any crime and prosecution of any pe- rson under this Act or under any of the laws of Central or State Government ; or (2) audit of receipts and refunds of tax including penalty and interest and fees levied by or under this Act ; or (3) enforcing recovery of all amounts due under this Act : Provided further that the State Government may by notification and subject to such conditions as it may im- pose, delegate its power under this section to any autho- rity subordinate to it. (1) The State Government may, by notification, set up and erect in such manner as it may deem fit, checkposts and barriers at any place in the State, at which all persons, Appearance through autho- rised agent. Secrecy of infor- mation given by dealer. Checkposts. O 27. 28. T'ehicles or other means of transporting goods intended for sale may be detained, intercepted or searched

to prevent evasion of tax under this Act. (2) Every person transporting such goods across the said checkpoints or barriers may be required to file such documents or other proof as may be prescribed along with a correct and complete declaration in the prescribed form before being allowed to proceed. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by general or special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for the removal of the difficulty: Provided that no such order shall be made after the expiration of two years from the commencement of this Act. (1) The State Government may make rules for carrying out the purposes of this Act. (2) The rules so made may be given effect from such date or with such retrospective effect as the State Government may specify therein. (3) In making any rules, the State Government may direct that a breach thereof shall be punishable with a fine not exceeding rupees one thousand and when the offence is a continuing one with a daily fine not exceeding rupees fifty during the continuance of the offence. (4) In particular and without prejudice to the generality of the foregoing power, such rules may provide for— (a) the particulars to be contained in a declaration referred to in the proviso to sub-clause (v) of clause (a) of sub-section (3) of section 5, the forms of such declarations, the manner in which, the conditions and restrictions subject to which and the authority from which such forms shall be obtainable and the manner in which such declarations are to be furnished; Removal of difficulties. Power to make rules. (b) the authority to which the application for registration under section 10 shall be made; (c) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration and the forms of such certificates under section 10; (d) the intervals at which, and the manner in which the tax under this Act shall be payable under section 11; (e) the returns to be furnished under section 11; and dates by which, and the authority to which, such returns shall be furnished; (f) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 13; (g) the manner in which refunds under section 16 shall be made; (h) the accounts and forms of refunds and reimbursement under section 16; (i) the conditions for the maintenance and production of accounts or documents or for furnishing information and the authority to which such accounts, documents or information may be furnished under section 13; (j) the manner in which, and the authority to which appeals or revisions against any order passed under this Act may be preferred under section 21; (k) the procedure for, the disposal of appeals and applications for revision and reviews under section 21; (l) the amount of fees payable under section 22 for any appeal or application filed under this Act; (m) the conditions under which, and the authority by which the offences may be compounded under section 23; (n) the manner in which, and the time within which applications shall be made, information furnished and notices served under this Act; (o) any other matter which may be, or is required to be prescribed. 29. 1. 2. 3. 4. 5. 6. 7. 8

9

CHAPTER IX MISCELLANEOUS (1) On and from the commencement of this Act, all laws relating to Sales Tax in force in the State, shall stand repealed. (2) All collections of tax, penalty and interest, and all proceedings or assessments made, actions taken, things done or orders passed, by any authority under any law referred to in sub-section (1) are hereby, validated and shall for all purposes be deemed to have always been made, done, taken or passed in accordance with law. (3) All proceedings pending on the commencement of this Act with regard to assessment, collection of tax, penalty or interest, or matters in appeal, revision or review shall continue and be disposed of as if this Act had not been passed. SCHEDULE (See section 118) All cereals and pulses including broken particles and husk and bran thereof Wheat flour including atta and suji Bread Meat which has not been cured or frozen Fresh fish Vegetables, green or dried commonly known as tarkari or sak Cooked food, other than cake, pastries, biscuits and sweetmeats Gur and molasses Salt sabji, Repeal and Validation. 2 Except when sold in sealed container. Except when sold in sealed container. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19 20. 21. 22. 23. 24. 25. 1 Milk Livestock, including poultry Agriculture implements Cotton Yarn Inferior grade of kerosene oil, that is to say, the kerosene referred to in item 7 of the first Schedule to the Central Excise and Salt Act, 1944 and having all the following characteristics also. it is not lighter in colour than solution with the following composition Quarter normal aqueous solution of 2 Except tractors and power tillers and sp. are parts accessories and component parts thereof. (a) (b) (c) (ii) Tobacco Ferric Chloride ($\text{FeCl}_3 \cdot 6\text{H}_2\text{O}$) Cobaltous Chloride ($\text{CoCl}_2 \cdot 6\text{H}_2\text{O}$), Copper Sulphate ($\text{CuSO}_4 \cdot 5\text{H}_2\text{O}$), mixed in the ratio of 6 : 1 and it has flashing point below 65 ; 60 of centigrade thermometer. for hookah, that is to say, tobacco paste ready for

use in hookah. Texts & exercise books for educational purpose and such other sacred books as may be prescribed. Water, but not aerated or mineral waters when sold in bottles or sealed containers. Electrical energy. Raw Jute. Plain paper, commonly known as Darbar Paper, Government Paper 'cartridge' sold by Government Treasuries through the agency of licensed stamp vendors. Eggs. Sag and tapioca globules. Charkha. Cotton. Handloom Woven — 5 26, 27. 28. 29. 30. 31. 1. 2. 3. 4. 5. 6. 7. 8. (a) Gamchas. (b) Khaddar or Khadi. Except those made from silk yarn. (c) Garments made of khaddar or khadi referred in sub—item (d) Handicraft goods locally produced only. Mustard Oil, rape oil and mixtures of mustard and rape oil. Newspapers. Mustard seed and rape seed. Flowers and plants. Vegetable seeds. Hosiery goods. SCHEDULE—11 (See Section 5) Motor Vehicles, including chassis of motor vehicles, motor tyres and tubes and spare parts accessories and component parts of motor vehicles. Motor cycles and cycle combinations, motor scooters, motorettes and tyres, and spare parts accessories and component parts, of motor cycles, motor ters, and motoretteg. Refrigerators, air-conditioners, air—coolers and air-conditioning plants, and parts, accessories and component parts thereof. Wireless reception instruments and apparatus, radios and radio-gramophones, vision sets, electrical valves, transistor radios, accumulators, amplifiers and speakers and spare parts accessories and component parts thereof. tubes scoo- spare tele— loud- Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment and spare parts accessories and component parts thereof, lenses, films and parts and accessories required for use therewith. Photographic and other cameras and enlargers and spare parts accessories and component parts thereof, lenses, films and plates, paper and cloth, and other parts and accessories required for use therewith. All clocks, timepieces and watches and parts thereof. Iron and steel safes and almirahs. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30

31. All arms including rifles, revolvers and pistols, and ammunition for the same. Cigarette cases and lighters. Dictaphone and other similar apparatus for recording sound and parts thereof, and electromagnetic recording tapes including cassette tapes whether pre-recorded or not. Sound transmitting equipment including telephones and loudspeakers and spare parts thereof. tabulating machines, calculating machines, duplicating machines and Typewriters, address printing machines and parts thereof. Binoculars, telescopes and opera glasses. Gramophones and component parts thereof and records. Cushions, mattresses, pillows and other articles made wholly or partly of rubber foam. Cushions, mattresses, pillows and other articles made wholly or partly of artificial or synthetic resin and plastic foam. Vacuum flasks of all kinds and descriptions including refills for such flasks. Articles made wholly or principally of stainless steel except tumblers, dishes and plates only such varieties of them as are commonly known as gelas, thala and rekabi, respectively. Furniture made wholly or principally of iron or steel. Furniture made wholly or principally of aluminium. Upholstered wooden furniture. Perambulators including push—chairs for babies and spare parts, component parts thereof. Carpets of all varieties and description except locally produced. Linolium. Lifts, whether operated by electricity or steam, and spare parts, component parts thereof. Exhaust fans and air circulators and spare parts, accessories accessories and accessories and and component parts thereof. Electric heaters of all varieties and descriptions. Diamond. Precious and synthetic stones other than diamond - Pearls—real, artificial or cultured. real or artificial. 32. 33. 34. 35. 36. 37. 38. 39

40. Golden or silver filigree. Furs and articles made of fur. Marble chips, marble or marble floor and wall tiles, or mosaic. Laminated sheets, like formica, Sunmica, etc. Perfumes. and articles made of marble. Ornaments set with diamond or stones (real or artificial) or with pearls (real, artificial or cultured. All kinds of paints, including acrylic and plastic emulsion paints, lacquers, distempers, cement colours of paints, enamels, liquid paints, stiff paste paints, powder paints, Varnishes, Cosmetics whether ready for use or not. vegetable paint removers and stainers of all kinds. of all varieties, but excluding hair oil.

SIKKIM GOVERNMENT Gangtok No. 18/LD/17 EXTRAORDINARY PUBLISHED BY AUTHORITY
Friday 6th October, 2017 GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK
NOTIFICATION GAZETTE No. 468 Dated: 6/10/2017 The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 8th day of September, 2017 is hereby published for general information TASHI NAMGYAL ACADEMY BOARD (AMENDMENT) ACT, 2017 (ACT NO. 18 OF 2017) AN ACT to amend the Tashi Namgyal Academy Board Act, 1983 BE it enacted by the Legislature of Sikkim in the Sixty-eight Year of the Republic of India as follows:- Short title and commencement Substitution of reference to certain expression by certain other expression 1. 2.

(1) This Act may be called the Taghi Namgyal Academy Board (Amendment) Act, 2017. It shall come into force on the date of its publication in the (2) Official Gazette. In the Tashi Namgyal Academy Board Act, 1983, (hereinafter throughout the Principal Act, referred to as "the Principal Act"), unless otherwise expressly provided, for the words "Executive Committee" wherever they occur, the words "School Management Committee" shall be substituted. Amendment of section 2 Amendment of section 4 s; Amendment of section 7 3. 4

5. In the In the (iii) principal Act, in section 2,- for clause (f), the following clause shall be substituted namely:- "(f) "School Management Committee" means the School Management Committee constituted under eection 1 31'; for clause (j), the following clause shall be substituted, namely:- "(j) "President" means the President of the School Management Committee." principal Act, in section 4,- for sub-section (1), the following sub-section shall be substituted, namely:- The Board shall consists of the following members, namely:- (a) (b) (c) (d) (e) (f) (g) (h) Minister for HRDD, Government of Sikkim - Secretary-in-Charge, HRDD Secretary-in-Charge, FRED The Principal of any Residential Public School of good standing located in Sikkim - 2 (two) members representing the Parents - Representative of TNA Staff Representative of TNA Alumni The Principal of the School Chairman; - Member; Member; Member; Members; - Member: Member; Member Secretary;" in sub-section(3).- foi the words and brackets "clause (i) and (j)". the (a) words and bracket "clause (e)" shall be substituted; for the word I Yive", the word 'two' shall be substituted; (b) after sub-section (3) J the following sub-section shall be inserted, namely:- The members specified in clause (f) shall be nominated by the Chairman in accordance with such procedure as may be prescribed and shall hold office for a term of 2 (two) years." In the principal Act, in section 7, for sub —section (2)J the following sub-section shall be substituted, namely:- "(2) The Chairman shall be the appointing authority of the Principal and the Principal shall be the appointing authority for all the employees of the school. The Board's prior sanction shall be obtained (in an Annual Meeting or Special Meeting) by the School Management Committee before any immovable properties are acquired by outright purchase of disposed off by way of sale or otherwise, and such acquisitions and disposals shall be made in the name of the Board." 67 Amendment of section 8 Amendment of section 13 Omission of section 14 Amendment of section 17 Amendment of section 18 6. 8. 9, 10. In the principal Act, in section 8,- (ii) In In In for the marginal heading "Transfer of School property and other properties", the marginal heading "Ownership of School Property" shall be substituted; for sub-section(1), the following sub-section shall be substituted, namely:- "(1) The land ,buildings furniture and equipment or any other assets, in which the school is housed or owned by the school or owned by the Government, shall contitue to be vested in the Board." the principal Act, in section 13,- for sub-section(3), the following sub-section shall be substituted, namely:- "(3) Subject to sub-section (4), the School Management Committee shall consist of six members, one of whom shall be named asl its President, who shall be the Principal and the remaining members shall consist of two nominated members of the staff, three nominated parent's representatives", sub-section (5), (6) and (7) shall be omitted. the principal Act, section 14 shall be omitted; the principal Act, in section 17.- for clause (b); the following clause shall be substituted, namely:- "(b) Every appointment, termination of service, dismissal, retirement, extension of service or re-employment of any of the employees of the school other than its Principal, and every case of disciplinary action against any such employee where, according to the relevant service rules, the maximum punishment involves dismissal or compulsory retirement, shall be considered by the School Management Committee and will make recommendations to the Chairman for confirmation." in clause (i), for the words "delegated by the Executive Committee to the Principal", the words "available with the Principal", shall be substituted. In the principal Act, in section 18, for sub-section (1), the following sub-section shall be substituted, namely:- "(1) Principal shall be the ex-officio Secretary of the Board and the President of the School Management Committee,"