

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

(ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ ದಿನಾಂಕ: ಮೇ 11, 2006 ಭಾಗ-4 ಪುಟಸಂಖ್ಯೆ: 249 ರಿಂದ 250)

ಸಂಖ್ಯೆ: ಸಂವ್ಯಾಪ್ತಿ 12 ಕೇಶಾಪ್ರ 2006, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 25ನೇ ಮಾರ್ಚ್ 2006

2006ನೇ ಸಾಲಿನ ಜನವರಿ 17ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-1 ಸೆಕ್ಷನ್ 1ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ The Central Sales Tax (Amendment) Act, 2005 (No.3 of 2006) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

THE CENTRAL SALES TAX (AMENDMENT) ACT 2005

AN

ACT

further to amend the Central Sales Tax Act, 1956

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Central Sales Tax (Amendment) Act, 2005

(2) It shall come into force on such date as the Central Government may by notification in the official Gazette appoint.

2. Amendment of section 19.- In the Central Tax Act, 1956 (74 of 1956) (hereinafter referred to as the principal Act), in section 19, after sub-section (2), the following sub-section shall be inserted, namely:-

"(24) Notwithstanding anything contained in sub-section (2), the Chairman or a Member holding a post as such in the Authority for Advance Rulings appointed under clause (a) or clause (c), as the may be, of sub-section (2) of section 245-O of the Income-tax Act, 1961(43 of 1961) may, in addition to his being the Chairman or a Member of that Authority, be appointed as the Chairman or a Member, as the case may be, of the Authority under this Act".

3. Insertion of new section 19A: After section 19 of the principal Act, the following section shall be inserted namely.

"19A. Vacancies, etc., not to invalidate proceedings: No proceeding before the Authority shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority".

4. Substitution of new section for section 20: For section 20 of the principal Act, the following section shall be substituted, namely

20. Appeals: (1) The provision of this Chapter shall apply to appeals filed by any aggrieved person against any order of the highest appellate authority of a state, made under section 6A read with section 9.

Explanation: For the purposes of this section and sections 21,22 and 25 "highest appellate authority of a State" means any authority or tribunal or court (except the High Court) established or constituted under the general sales tax law of a state, by whatever name called.

(2) Notwithstanding anything contained in the general sales tax law of a state, the Authority shall adjudicate an appeal filed under sub-section (1)

(3) An appeal under sub-section (1) may be filed within ninety days from the date on which the order referred to in that sub-section is served on any aggrieved person:

Provided that the Authority may entertain any appeal after the expiry of the said period of ninety days, but later than one hundred and fifty days from the date of such service, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time:

Provided further that the Authority may entertain any appeal from an aggrieved person within sixty days from the commencement of the Central Sales Tax (Amendment) Act, 2005, where such aggrieved person had the right to file an appeal against the order of the highest appellate authority of the State under sub-section (1) as it stood immediately before the commencement of the said Act, but has not availed of the right to file the appeal during the period commencing on and from the 3rd day of December,2001 and ending with the 16th day of March, 2005.

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.

5. Amendment of section 21: In section 21 of the principal Act,

(i) in sub-section (2), for the words "assessing authority", the words "highest appellate authority" shall be substituted;

(ii) in sub-section (5), for the words "appellant and to the assessing authority", the words "appellant, assessing authority, respondent and highest appellate authority of the State Government concerned" shall be substituted.

6. Amendment of section 22: In section 22 of the principal Act, for sub-section (1A), the following sub-section shall be substituted, namely:

"(1A) The Authority may grant stay of the operation of the order of the highest appellate authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax the authority shall have regard, if the assessee has made pre-deposit of the tax under the general sales tax law of the State concerned, to such pre-deposit or pass such appropriate order as it may deem fit".

7. Substitution of new section for section 25: For section 25 of the principal Act, the following section shall be substituted, namely:

"25. Transfer of pending proceedings. (1) On and from the commencement of the Central Sales Tax (Amendment) Act, 2005, all appeals (except appeals against orders of the highest appellate authority of the State) pending before the Authority notified under sub-section (1) of section 24 shall stand transferred together with the records thereof to the highest appellate authority of the concerned state.

(2) Such highest appellate authority of the State to which such appeal has been transferred under sub-section (1) on receipt of such records shall proceed to deal with such appeal so far as may be in the same manner as in the case of an appeal filed before such highest appellate authority of the state according to the general sales tax law of the appropriate state, from the stage which was reached before such transfer or from any earlier stage or de novo as such highest appellate authority of the state may deem fit:

Provided that where the highest appellate authority finds that the appellant has not availed of the opportunity of filing first appeal before the appellate authority, such case shall be forwarded to such authority":

8. Amendment of section 26: In section 26 of the principal Act, the words "or Union territory" shall be omitted.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು
ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಪಿ.ಆರ್. 33

ರಿಚಾರ್ಡ್ ಲೋಬೋ

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ,
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.