

**THE GUJARAT TAX ON ENTRY OF SPECIFIED
GOODS INTO LOCAL AREAS ACT, 2001.
GUJARAT ACT NO. 22 OF 2001.**

(First published, after, having received the assent of the Governor
in the " Gujarat Government Gazette" on 31st August, 2001)

AN ACT

(First published, after, having received the assent of the
Governor

in the "Gujarat Government Gazette" on 31st August, 2001) to
provide for the levy of a tax in the State of Gujarat on the entry
of certain goods into a local area of the State from any place
outside the State, but not outside the territory of the Union of
India for consumption, use or sale therein and for the matters
connected therewith or incidental thereto.

It is hereby enacted in the Fifty-second Year of the Republic of
India as follows :-

CHAPTER - I

PRELIMINARY

Short title, extent and commencement

1. (1) This Act may be called the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001.

(2) It extends to the whole of the State of Gujarat.

(3) It shall come in to force on the 1st September, 2001.

2. Definitions.

In this Act, unless the context otherwise requires,-

(a) "**Appellate Authority**" means an Appellate Authority appointed under section 6;

(b) "**Appellate Tribunal**" means the Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969;

(c) "**Assessing Authority**" means any officer appointed under section 5;

(d) "**entry of specified goods into a local area**" with all its grammatical variations and cognate expressions means entry of specified goods into a local area from any place outside the State but not being a place outside the territory of the Union of India, for consumption, use or sale therein;

(e) "**Importer**" means a person who brings any of the specified goods into a local area from any place outside the State but not being a place outside the territory of the Union of India, for consumption, use or sale therein;

(f) "**local area**" means,-

(i) a city within the meaning of the Bombay Provincial Municipal Corporations Act, 1949;

(ii) a municipal borough, transitional area, small urban area or a notified area within the meaning of the Gujarat Municipalities Act, 1963;

(iii) a village, within the meaning of the Gujarat Panchyats Act, 1993;

(iv) a cantonment within the meaning of the Cantonment Act, 1924;

(g) "**person**" includes any company or association or body of individuals, whether incorporated or not, a society, a club or an institution and also a Hindu Undivided Family, a firm, a local authority, the Central Government or any State Government

(h) "**prescribed**" means prescribed by rules;

(i) "**purchase value**" means the value of the specified goods as ascertained from the original invoice and includes insurance, excise, duties, counter-vailing duties, sales tax, transport fee, octroi, freight charges and all other charges incidentally levied on the purchase of the specified goods and in the case of the specified goods mentioned at serial number 1 of the Schedule also the value of accessories fitted therein :

Provided that where purchase value of the specified goods is not ascertainable on account of non-availability or non-production of the original invoice, or when the invoice produced is proved to be false, or if the specified goods are acquired or obtained otherwise than by way of purchase, then the purchase value shall be the value or price at which the specified goods of the like kind or quality are sold or are capable of being sold, in open market in the local area;

(j) "**rules**" means rules made under this Act;

(k) "**specified goods**" means goods specified in column 2 of the Schedule;

(l) "**State**" means the State of Gujarat,

(m) "**tax**" means the tax payable under this Act.

CHAPTER - II

INCIDENCE AND LEVY OF TAX

3. Incidence of tax.

(1) Subject to the other provisions of this Act, on and from the 1st day of September, 2001, there shall be levied and collected on the entry of specified goods into a local area, a tax on the purchase value thereof at such rates as may be fixed by the State Government by notification in the *Official Gazette*, but not exceeding the maximum rates specified in column 4 of the Schedule; and different rates may be fixed for different specified goods.

(2) The tax shall be payable and paid by an importer in such manner and within such time as may be prescribed.

(3) The tax shall be in addition to the tax levied and collected as octroi by a municipal corporation of a city constituted under the Bombay Provincial Municipal Corporations Act, 1949 or any other local authority, as the case may be, within its local area.

4. Reduction in tax liability.

(1) The amount of tax leviable under this Act shall, subject to such conditions as may be prescribed³, be reduced to the extent of the amount of tax paid, if any, under the law relating to Sales Tax as may be in force in any other State or Union Territory by an importer who had purchased the specified goods in that State.

(2) The amount of tax leviable under this Act shall, subject to such conditions as may be prescribed¹, be reduced to the extent of the amount of tax paid, if any, under the Central Sales Tax, Act, 1956 on the purchase of the specified goods in the course of inter-State trade or commerce.

(3) Where an importer of specified goods liable to pay tax under this Act, being a dealer in the specified goods, becomes liable to pay tax under the Gujarat Sales Tax Act, 1969 or the Bombay Sales of Motor Spirit Taxation Act, 1958 by virtue of the sale of such specified goods, then his liability under the Gujarat Sales Tax Act, 1969 or the Bombay Sales of Motor Spirit Taxation Act, 1958 shall be reduced to the extent of tax paid under this Act.

CHAPTER - III

TAX AUTHORITIES

5 Assessing Authorities.

The State Government may, by notification in the Official Gazette, appoint such officers to be the Assessing Authorities for the purpose of this Act and may assign to them such local area or areas as may be specified in the notification.

6. Assessing Authorities.

The State Government may, by notification in the *Official Gazette*, appoint such officers to be the Appellate Authorities for the purpose of this Act and may assign to them such local area or areas as may be specified in the notification.

CHAPTER - IV

RETURNS, ASSESSMENTS, PAYMENTS, RECOVERY AND REFUND OF TAX

7. Returns

(1) Every person liable to pay tax under this Act shall furnish returns in such form, for such period, by such dates, and to such authority as may be prescribed.

(2) If any person liable to pay tax under this Act, having furnished return under sub-section (1) discovers any omission or incorrect statement therein, he may furnish a revised return before the expiry of three months from the last date prescribed for furnishing the original return.

8. Assessment

(1) The amount of tax due from a person liable to pay tax under this Act shall be assessed separately for such period as may be prescribed.

(2) If the Assessing Authority is satisfied that the return furnished by a person liable to pay tax under this Act is correct and complete, he shall assess the amount of tax due from the person on the basis of such return.

(3) If the Assessing Authority is not satisfied that the return furnished by a person liable to pay tax under this Act is correct and complete, and the Assessing Authority thinks it necessary to require the presence of the person or the

production of further evidence, the Assessing Authority shall serve on the person in the prescribed manner a notice¹ requiring him on a date and at a place specified therein, either to attend and produce or cause to be produced all evidence on which the person relies in support of his return, or to produce such evidence as is specified in the notice. On the date specified in the notice, or as soon as may be thereafter, the Assessing Authority shall, after considering all the evidence which may be produced, assess the amount of tax due from the person.

(4) If a person fails to comply with the requirements of any notice issued under sub-section (3), the Assessing Authority shall determine the purchase value of the specified goods under the proviso to clause (i) of section 2 and assess to the best of his judgement, the amount of tax due from him.

(5) No order of assessment under sub-section (3) or (4) shall be made after the expiry of three years from the last date prescribed for furnishing of returns of the particular period. If for any reason, such order is not made within the period aforesaid, then the return so furnished shall be deemed to have been accepted as correct and complete for assessing the tax due from such person.

9. Reassessment

If, after a person liable to pay tax under this Act has been assessed under section 8 for any period, the Assessing Authority has reason to believe that any purchase value or part thereof has, in respect of that period, escaped assessment; or has been under assessed or assessed at a lower rate, then the Assessing Authority may, within five years from the date of the order of assessment of the particular period, after giving the person a reasonable opportunity of being heard, reassess, to the best of his judgement, the tax due from him.

10. Payment of tax

(1) The tax shall be paid in the manner hereinafter provided.

(2) A person liable to pay the tax, shall, before furnishing return as required by sub-section (1) of section 7, first pay into the Government treasury in the **prescribed** manner, the whole of the amount of tax due from him according to such return.

(3) If a person liable to pay the tax furnishes a revised return in accordance with sub-section (2) of section 7, and if such revised return shows that the amount of tax is larger than the amount of tax already paid or payable, he shall first pay into the Government treasury in the **prescribed** manner the additional amount of tax according to such revised return.

(4) The amount of-

(i) tax due where return has been furnished without full payment thereof, or

(ii) difference in the tax assessed under section 8 or reassessed under section 9 for any period and the sum already paid by the person in respect of such period, and

(iii) penalty (if any) levied under section 17

shall be paid by the person into the Government treasury by such date as may be specified in the notice issued by the Assessing Authority for this purpose, being a date not earlier than thirty days from the date of service of the notice.

(5) Any tax or penalty which remains unpaid after the date specified in the notice for payment, shall be recoverable as an arrear of land revenue, and for that purpose all the Assessing Authorities shall have and exercise all the powers of a Collector under the provisions of the Bombay Land Revenue Code, 1879.

11. Refund of tax

The Assessing Authority shall, on an application made in such form and within such period as may be **prescribed**, refund to a person the amount of tax and penalty, if any, paid by such person in excess of the amount due from him. The refund may be either by cash payment, or at the option of such person, by deduction of such excess from the amount of tax and penalty, if any due from such person in respect of any other period :

Provided that the Assessing Authority shall first apply such excess towards the recovery of any amount due in respect of which a notice under subsection (4) of section 10 has been issued, and shall then refund the balance, if any, in such manner as may be prescribed.

Exemptions

12. (1) No tax shall be levied and collected in respect of motor vehicles mentioned at serial number 1 in the Schedule if such motor vehicles are registered in any other State or Union Territory of India under the Motor Vehicles Act, 1988 for a period exceeding fifteen months before their entry into a local area of the State

(2) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in public interest, by notification in the Official Gazette, exempt any class of importers from payment of the whole or any part of the tax payable under this Act.

CHAPTER V

APPEAL

13. Appeal

(1) An appeal¹ from every original order under this Act or the rules made thereunder shall lie to the Appellate Authority appointed under section 6.

(2) In the case of an order passed in appeal by the Appellate Authority, a second appeal shall lie to the Appellate Tribunal.

(3) No appeal shall be entertained by the Appellate Authority or the Appellate Tribunal unless it is filed within thirty days from the date of receipt of the order, appealed against by the assessee and unless the entire amount of tax and penalty, if any, has been credited by the assessee in the Government treasury :

Provided that an Appellate Authority or the Appellate Tribunal may, if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order-

(a) without payment of tax with penalty (if any) or, as the case may be, of the penalty, or

(b) on proof of payment of such smaller sum as it may consider reasonable, or

(c) on the appellant furnishing in **prescribed**² manner, security for such amount as the Appellate Authority or as the case may be, the Appellate Tribunal may direct.

(4) Subject to such rules of procedure as may be prescribed,¹ every Appellate Authority or as the case may be, the Appellate Tribunal shall have the following powers, namely :-

(a) in an appeal against an order of assessment, it may confirm, reduce, enhance or annul the assessment; or it may set aside the assessment and refer the case back to the Assessing Authority for making a fresh assessment in accordance with the direction given by it and, after making such further inquiry as may be necessary, the Assessing Authority shall thereupon proceed to make such fresh assessment and determine, where necessary, the amount of tax payable on the basis of such fresh assessment; and

(b) in any other case, the Appellate Authority or the Appellate Tribunal, as the case may be, may pass such orders on appeal as it deems just and proper

14. Application of section 4 and 12 of Limitation Act.

In computing the period laid down under section 13, the provisions of sections 4 and 12 of the Limitation Act, 1963 shall, so far as may be, apply.

15. Extension of period of limitation in certain cases.

An Appellate Authority and the Appellate Tribunal may admit any appeal under section 13 after the period of limitation laid down in the said section, if the appellant satisfies the Appellate Authority or the Appellate Tribunal, as the case may be, that he had sufficient cause for not preferring the appeal within such period.

16. Transfer to defraud revenue void.

Where, any person, after the tax has become due from him under this Act, creates a charge on, or parts with the

possession by way of sale, mortgage, exchange or any other mode of transfer whatsoever of any of his property in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the person under this Act:

Provided that such charge or transfer shall not be void if made for valuable consideration and without notice of any proceeding under this Act,

CHAPTER VI

PENALTY

17. Penalty

(1) If any person liable to pay tax under this Act fails to comply with any of the provisions of this Act, then the Assessing Authority may, after giving such person a reasonable opportunity of being heard, by order in writing, impose on him, in addition to any tax payable, a sum by way of penalty not exceeding twice the amount of tax.

(2) If the person does not, without reasonable cause, pay the tax within the time, he is required by or under the provisions of this Act, to pay it, the Assessing Authority may, after giving such person a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty, in addition to the amount of tax and penalty under sub-section (1), a sum of equal to eighteen per cent per annum for the period during the time the person continues to make default in the payment of tax.

(3) If any person commits breach of any rule punishable with penalty, the Assessing Authority may, after giving such person a reasonable opportunity of being heard, by order in writing impose upon him a sum by way of penalty not exceeding the sum of penalty specified in the rule.

CHAPTER VII

MISCELLANEOUS

18. Officers and servants to be public servant.

All officers and servants appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal code.

19. No suit, prosecution or other legal proceedings shall lie against the Government, or any public servant for anything which is in good faith done or purported to be done under this Act.

20. (1) The State Government may, by notification in the Official Gazette, and subject to the condition of previous publication, make rules for carrying out the purposes of this Act :

Provided that if the State Government is satisfied that the circumstances exist which render it necessary for it to take immediate action, it may dispense with the previous publication of any rule to be made under this section.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :-

(a) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(b) all matters expressly required or allowed by this Act to be prescribed;

(c) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(d) any other matter including levy of fees for which there is no provision or no sufficient provision in this Act and for which provision is in the opinion of the State Government, necessary for giving effect to the purposes of this Act;

(e) the procedure for any other matters (including fees) incidental to the disposal of appeal, and the value of court-fee stamp which a memorandum of appeal should bear;

(f) the person who may appear or attend before any authority in connection with any proceedings under the Act, including, his qualifications, the conditions subject to which the person shall be entitled to appear and attend and the form of authorization authorizing such person to attend.

(3) In making any rules under this section, the State Government may direct that the breach thereof shall be punishable with penalty not exceeding two thousand rupees and when the breach is a continuing one, with a daily penalty not exceeding one hundred rupees during the continuance of the breach.

Transfer to defraud revenue void.

(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately, following.

(5) Any rescission or modification so made by the State Legislature shall be published in the Official Gazette, and shall thereupon take effect.

SCHEDULE

(See section 2(7c) and section 3 (1))

PART I

Sr. No.	Specified goods	Entry in Schedule II, Part A of the - G.S.T. Tct, 1969.	Maximum rate of tax
1	2	3	4
1.	Motor Vehicles including Motor cars, motor taxi-cabs. motoettes, motor omnibuses, motor vans, motor lorries.	128(1)	Twelve per cent.
	Motor cycles, motorcycle combinations, motor scooters, mopeds.	128 (2)	Twelve per cent.
	Chassis of motor vehicles	128(4)	Twelve per cent.
	Body which is built on chassis of motor vehicles.	128 (5)	Twelve per cent.
2.	Cement	80	Fifteen per cent.
3.	Marbles or granite (raw or polished)	124	Twelve per cent.
4.	Kota stones	163(1)	Six per cent.
5.	Naphtha	40	Sixteen per cent.
6.	Light Diesel Oil	34	Eight per cent.

PART II

Sr. No.	Specified goods	--	Maximum rate of tax
1	2	3	4
7.	High Speed Diesel Oil.	-	Eighteen per cent and Additional tax at the rate of Twenty per cent of the amount of tax.

Explanation - For the purposes of this Schedule, -

- (1) Where sales of any of the specified goods at Sr. No. 1 to 6 of the Schedule is, by notification under sub-section (2) of section 49 of the Gujarat Sales Tax Act, 1969 exempt from whole or any part of the tax payable under that Act, the maximum rate of tax for such goods shall be reduced by such exemption.
- (2) Where sales of the specified goods at Sr. No. 7 of the Schedule is, by notification under section 35 of the Bombay Sales of Motor Spirit Taxation Act, 1958, exempt from whole or any part of the tax payable under that Act, the maximum rate of tax for such goods shall be reduced by such exemption.

STATEMENT OF OBJECTS AND REASONS (Bill No. 36 of 2001)

This Bill seeks to introduce the entry tax on the specified goods with a view to giving effect to the proposal contained in the Budget Speech of the Finance Minister in the Legislative Assembly on the 26th July, 2001.

During the recent past, it has been observed that due to the difference in the rate of sales tax between the State of Gujarat and neighbouring States, diversion of trade has taken place and in some cases sales tax payments are avoided or evaded by various methods. This results in the loss of sales tax revenue legitimately due to the State of Gujarat. With a view to compensating such loss of sales tax revenue, it is considered necessary to levy a tax on entry of certain specified goods purchased outside the State and brought into the local areas of the State of Gujarat for use, consumption or sale therein.

The following notes on clauses explain the important provisions of the Bill :-

- Clause 3.- This clause deals with the incidence of tax leviable on the entry of the specified goods into a local area for use, consumption or sales therein which shall not exceed the maximum rates specified in column 4 of the Schedule. It also provides that rates of such tax may be fixed by the Government by a notification in the Official Gazette.
- Clause 4. - This clause provides for reduction in the tax liability to the extent of the tax paid.
- Clauses 5 and 6 These clauses respectively provide for the appointment of Assessing Authorities and Appellate Authorities for the purpose of this Act.
- Clauses 7 and 8 These clauses respectively provide for furnishing of returns and assessment of tax on the basis of returns.
- Clause 9.- This clause provides for reassessment of tax.
- Clause 10. - This clause provides for the manner in which tax is to be paid.
- Clause 11. - This clause provides for the refund of tax.
- Clause 12. - This clause provides for exemption of any specified class of importers from the payment of the whole or any part of the tax payable under this Act.
- Clause 13. - This clause provides for appeals.
- Clauses 14 and 15 These clauses respectively provide for applicability of sections 4 and 12 of the Limitation Act, 1963 in computing the period of limitation and empower the authority to condone the delay in not preferring appeal within prescribed time.
- Clause 16.- This clause provides for declaring void transfer of any property or creation of a charge on such property by the owner made during pendency of tax proceedings with the intention of defrauding the Government revenue.
- Clause 17.- This clause provides for penalty for the failure to comply with any of the provisions of this Act.
- Clause 20.- This clause empowers the State Government to make rules generally for carrying out the purposes of this Act and particularly for the matters specified in sub-clause (2) of this clause.

NOTIFICATION
FINANCE DEPARTMENT

Sachivalay, Gandhinader, Date the 1st Septembere, 2001
**THE GUJARAT TAX ON ENTRY OF SPECIFIED GOODS INTO LOCAL
AREAS ACT, 2001**

No. (GHN-34) ENT-2001-(53)(1)TH -in excreise of powers conferred by sub-section(1) of section3of the Gujarat Tax on Entry of specified Goodsinto Local Areas Act, 2001(Guj 22 Of 2001) the government of Gujarat hereby fixes the rates of tax on the purchase value of specified Goods as specified in the tabale below.

TABLE

Sr.No. 1	Specified goods 2	Rate of tax 3
1.	(i)Motor Vehicles including Motor cars, motor taxi-cabs motoettes, motor omnibuses, motor vans, motor lorries (ii) Motor cycles, motorcycle combinations, motor scooters, mopeds. (ii)Chassis of motor vehicles (iv)Body which is built on chassis of motor vehicles.	Twelve per cent. Twelve per cent. Twelve per cent. Twelve per cent.
2.	Cement	Eight per cent.
3.	Marbles or granite (raw or polished)	Twelve per cent.
4.	Kota stones	Six per cent.
5.	Naphtha	Sixteen per cent.
6.	Light Diesel Oil	Eight per cent.
7.	High speed Disel Oil	21.60 per cent.

By order and in the name of the Governor of Gujarat
(M.N. Joshi)
Additional Secretary to the Government

THE GUJARAT TAX ON ENTRY OF SPECIFIED GOODS INTO LOCAL AREAS RULES, 2001.

No. (GHN 37) GER- 2001-(S.20) (1) TH. - WHEREAS the Government of Gujarat is satisfied that circumstances exist, which render it necessary to take immediate action to make rules and to dispense with the previous publication thereof under the proviso to sub-section (1) of section 20 of the Gujarat Tax on Entry of Specified Goods into Local areas Act, 2001 (Guj. 22 of 2001).

NOW THEREFORE, in exercise of the powers conferred by section 20 of the said Act, the Government of Gujarat hereby makes the following rules, namely:

1. Short title and commencement. -

- (1) These rules may be called the Gujarat Tax on Entry of Specified Goods into Local Areas Rules, 2001.
- (2) These rules shall come into force with effect from the 1st September, 2001.

2. Definitions. -

In these rules, unless the context otherwise requires,-

- (a) "the Act" means the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001;
- (b) "Form" means a Form appended to these rules;
- (c) "Registered dealer" means a dealer defined under clause (25) of section 2 of the Gujarat Sales Tax Act, 1969.
- (d) "importer" means a person who brings any of the specified goods into local area from any place outside the State but not being a place outside the territory of the Union of India, for consumption, use or sale therein.

3. Payment of tax. -

Every importer, -

- (a) who is not a registered dealer shall, within two days of entry of specified goods into local area, pay into a Government Treasury the tax payable under the Act;

- (b) who is a registered dealer shall, within a period of one month and three days immediately succeeding the month for which return is required to be furnished, pay into a Government Treasury, the tax due and payable under the Act;

4. Method of payment of tax and penalty.

(1) Every payment of tax and penalty shall be accompanied by a return-cum-*chalan* in Form I obtained from a Government Treasury or the Assessing Authority appointed under section 5 of the Act.

(2) The payment made into a Government Treasury shall be accompanied by a return-cum-*chalan*, in quadruplicate. The copies marked "Original" and "Duplicate" shall be returned to the importer duly receipted, of which the copy marked "Duplicate" shall be submitted by the importer to the Assessing Authority in accordance with the provisions of this rule.

5. Reduction in tax liability. -

The amount of tax shall be reduced under sub-sections (1) and (2) of section 4 of the Act, subject to the following conditions, namely: -

- (i) The importer shall produce before the Assessing Authority,-
- (a) the purchase invoice, along with a copy thereof, wherein the amount of tax payable, under the law relating to Sales Tax in the State or the Union Territory or as the case may be, the Central Sales Tax, was charged by the vendor who is a dealer registered under such law and who had sold the specified goods to the importer from that State or, as the case may be, the Union Territory, or
 - (b) a declaration, along with a copy thereof, from such vendor, declaring *inter-alia* that he had included the amount of such tax in the price charged by him in the purchase invoice.
- (ii) The importer shall furnish to the Assessing Authority the copy of the purchase invoice mentioned in clause (a) or as the case may be, the copy of the declaration mentioned in clause (b).

6. Return-cum *chalan*. -

(1) An importer shall furnish a return-cum- *chalan* in Form 1, appended to these rules, to the Assessing Authority within whose jurisdiction the specified goods are brought for consumption, use or sale.

(2) An importer, -

- (a) who is not a registered dealer shall furnish return-cum- *chalan* under sub-rule (1), within three days of entry of specified goods into local area,
- (b) who is a registered dealer shall furnish return-cum- *Chalan* under sub-rule (1), within a period of one month and fifteen days immediately succeeding the month for which return-cum- *chalan* is required to be furnished.

(3) An importer shall furnish revised return-cum-*chalan* in Form 1.

7. Assessment.

(1) The amount of tax due from an importer, -

- (a) who is not a registered dealer shall be assessed within three days of entry of specified goods into local area,
- (b) who is a registered dealer shall be assessed within a period of three months immediately succeeding the month for which return-cum-*chalan* is required to be furnished.

(2) The notice referred to in sub-section (3) of section 8 shall be in Form 2.

(3) Where the tax could not be assessed as per sub-rule (1), the assessment shall be made by the Assessing Authority in whose jurisdiction the specified goods are found or detected as having been consumed, used or sold.

(4) The amount of tax assessed, as per sub-rule (3) shall be recovered in cash from the importer and a receipt to that effect shall be issued.

8. Notice for payment of tax or penalty. -

A notice under section 10 for payment of tax or penalty shall be in Form 3.

9. Application for refund.-

(1) An application for refund in Form 4 shall be submitted to the Assessing Authority within a period of thirty days to which refund is related.

(2) The Assessing Authority, on 'receipt of the application' for refund referred to in sub - rule

10. Memorandum of appeal.

(1) Every appeal shall -

- (i) be in writing;
- (ii) specify the name and address of the appellant;
- (iii) specify the date of the order appealed against and the designation of the Authority by whom it has been passed;
- (iv) contain a clear statement of facts;
- (v) state precisely the relief prayed for; and
- (vi) be signed and verified by the appellant or an agent authorized in writing, in this behalf, by the appellant.

(2) The memorandum of appeal shall be accompanied by the certified copy of the order appealed against, and in case of an appeal an order of assessment, also by a certificate from the Assessing Authority that the amount of tax assessed has been fully paid up, unless the omission to produce such order or copy of certificate is explained at the time of presentation to the satisfaction of the Appellate Authority or the Appellate Tribunal, as the case may be.

(3) The memorandum of appeal shall either be presented to the Appellate Authority or the Appellate Tribunal, as the case may be, by the appellant or his agent or sent to it by the registered post.

11. Summary rejection of appeal. -

An Appellate Authority or as the case may be, the Appellate Tribunal may summarily reject an appeal if the memorandum of appeal does not comply with the requirement of rule 10 or for any other reason to be recorded in writing, after issuing a notice for compliance.

12. Hearing of appeal, -

Where the Appellate Authority or as the case may be, Appellate Tribunal does not reject the appeal summarily, it shall fix the date for hearing the appellant or his agent.

13. Security. -

The appellant shall furnish the security referred to in sub-clause (c) of proviso to sub-section (3) of section 13 in Form 6.

Form - 1

(See rules 4 and 6)

Return - cum - chalan / Revised return - cum - chalan

Name and address of importer :-						
Registration no. under the GST Act. (if any)						
CST Reg. No. (if any) :-						
Period from :-			To			
Sr. No.	Description of Specified goods imported.	Purchase value of Specified goods imported.	Rate of tax	Amount of Tax	Amount to be reduced under sub-section (1) or (2) of section 4.	Amount of tax payable
1	2	3	4	5	6	7
	Total					

The amount of tax as per column no. 7 being Rs. _____
 Rs. _____ (in words) paid in cash /
 cheque No. _____ Dated _____ of _____ (Bank)
 _____ (Branch).

The above statement is true to the best of my knowledge and belief.

Date :- _____ Signature _____

Palce :- _____ Status of importer _____

FOR USE IN THE TREASURY

Received Rs. _____ Rs. (in words) _____

Date of entry _____ chalan no _____

From Mr. / Ms. _____

Address _____

Signature of Treasury officer or
 Bank Officer or
 Assessing Authority

Form - 2

See sub rule (2) of rule 7

Notice for Assessment

To,
M/s. _____

WHEREAS I desire to satisfy myself that the returns - cum chalan furnished by you in respect of the period from _____ to _____ are correct and complete.

AND WHEREAS having effected an entry of specified goods into local area 'during the period from _____ to _____ in respect of which you are liable to pay tax under the Gujarat Tax on Entry of Specified goods into Local Areas Act, 2001 you have not furnished by the prescribed date **retun - cum - chalan** in respect of the said perid.

You are hereby directed to attend at _____ (place) at _____ (time) on _____ date and produce or cause to be produced any evidence on which you rely in support in the said **returns-cum-chalan** and at the same time produce or cause to be produced the following documents and account _____ and furnish or cause to be furnished the following information.

- 1.
- 2.
- 3.

You are also directed to show cause as to why penalty under sub-section (1) of section 17 of the said Act in respect of the period from _____ to _____ should not be imposed upon you.

Place _____
Date _____

Signature _____
Designation _____

(Seal)

Form - 3

(see rule 8)

Notice for payment of tax or penalty

To,

You are required to pay the sum of Rs. _____ as under

1. Amount of tax unpaid as per *return - cum - chalan* Rs. -----
2. Amount of tax assessed for the period
from _____ to _____ Rs. -----
3. Amount of Penalty Rs. -----

You are hereby directed to pay the outstanding dues of Rs. _____ Rupees (in word) in to the Government Treasury within days from the service of the notice failing which the same will be recovered as an arrear of Land Revenue.

Place :

Signature

Date :

Designation

Form - 4

(See Sub-rule (1) of rule 9)

Application for refund

To,

I _____ on behalf of _____ (name of firm) submit that the amount of Rs. _____ is required to be refunded to me for the reasons mentined below :
(Please mention the reason).

I therefore request the refund of the said amount under section 11 of Gujarat Tax on Entry of Specified Goods into local area Act, 2001.

Place : -----

Signature -----

Date : -----

Designation / Status -----

Form No. 5

(See sub-rule (2) of rule 9)

Refund Payment Order

Book No. _____ Voucher No. _____

(Payable at the Government Treasury within three months from the date of issue)

To,
The Treasury Officer,

1. Certified that with reference to the return-cum-chalan dated _____ filed by _____ (name of the importer) for the period from _____ to _____ refund of Rs. _____ is due to the following reason;

2. Certified the amount of tax for which this refund is allowed was duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and his order of refund has been entered in the original file of assessment under my signature.

4. Please pay to _____ the sum of Rs. _____ (in figures)
Rs. _____ (in words)

Date _____

Signed _____

Designation _____

Date of encashment _____

Date _____

Place _____

Received payment

Claimant's signature _____

Treasury Officer.

Form - 6

(See rule on 12)

Security Bond

KNOW all men by these presents that I.A.B. ofam held and firmly bound unto the Governor of Gujarat exercising the executive power of the Government of the State of Gujarat (hereinafter referred to as "the Government" which expression shall, unless excluded by or repugnant to the the context, include his successors in office and assignee) in the sum of rupeesto be paid to the Government for which payment well and truly to be made; I and myself, my heirs, executors, administrators and legal representatives by the presents.

Whereas the above bounden A.B. has made in appeal under section 13 of the Gujarat Sales Tax Act, on Entry of specified goods into local Areas Act, 2001.

And whereas the said A.B. has in pursuance of sub-section (3) of section 13 of the said Act, has been called upon to execute a bond with a surety in favour of the Government in the above mentioned sum of Rupeesfor the due discharge by the said A.B. of the liabilities Government against all loss, costs or expenses which the Government may in any way suffer, sustain or pay, by reason of the default or failure in due discharge of liabilities under the said Act, of the said A.B. or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A. B. has always duly discharged the liabilities under the said Act, and if the said A.B. his heirs, executors or administrators, shall pay or cause to be paid unto the Government the amount due from him under the provision of the said Act within the prescribed time after such amount shall have been demanded from the said A. B. by the commissioner of Sales Tax, Ahmedabad or by any officer to whom the powers of the Commissioner of Entry Tax in this respect have been delegated such demand to be in writing and served upon the said A.B. in the manner prescribed under the said Act or rules made there under shall also at all times indemnify and save harmless the Government from all and every loss, costs or expenses which has been or, shall or may at any time every loss, costs or expenses which has been or shall or may at anytimes or time hereafter during the period in which the said A.B. is held liable to pay tax under the said Act by reason of any act or Insolvency period in which the said A.B. any persons or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final cessation of the liability of the said A.B. under the said Act, or otherwise, this bond shall remain with the Commissioner of Entry of Sales Tax, Ahmedabad or an officer duly authorised by him in this behalf formonths for recovering any loss, costs or expenses that may have been sustained incurred or paid by the Government owing to the Act, or

default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the cessation of the said A.B. under the said Act;

Provided always that without prejudice to any other rights or remedies for recovering the loss of damage aforesaid it shall be open of the Government to recover the amount payable under this bond as an arrear of land revenue.

In witness where of the said A.B. has hereupto set his hand thisday of19.....

Signed and delivered by the
Above named A.B. in the presence of :

- 1. (Name of witness) -----
(Address) -----
(Signature) -----
(Name of witness) -----
(Address) -----
(Signature of the appellatant)

Ihereby declare myself surely of the abovesaid A.B.and guarantee that he shall do and perform all that he has above undertaken to do and perform in case of this making default threin, I hereby bind myself to forfeit to the Governor of exereising the executive power of the Government of the State of Gujarat (hereafter refered to as Gujarat "Government") the sum of rupeesin which the abovesaid A.B. has bound himself, or such other lesser sum as shall be demand to be safficient by the Commisionrr of Entry Sales Tax, Ahmedabad or an office duly authorised by him in this behalf in cover any loss or damage which the Governor may sustain by reason of such default.

And I agree that the Government may without prejudice to any other rights of remedies of the Government, recover the said as area of land revenue.

And I also agree that I shall not be at liberty terminate my sueretyship except upon giving to the said Commisisoner of Entry Sales Tax, Ahmedabad Six calendar months notice in writing of his intention so to, do any my liability under this bond shall continue in respect of all acts, default and inssolveeles on the part of the said A. B. until the expiration of the said period of six months.

Date this day of19.....

- 1. (Name of witness) -----
(Address) -----
(Signature) -----
- 2. (Name of witness) -----
(Signature) -----
(Address) -----

(Signatuer of the surety)



सत्यमेव जयते

The Gujarat Government Gazette EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol XLII]

THURSDAY, SEPTEMBER, 13, 2001/BHADRA 22. 1923

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - IV-B

Rules and Orders (other than those published in Parts I, I-A and I-L) made
by the Government of Gujarat under the Gujarat Acts.

FINANCE DEPARTMENT,

Notification

Sachivalaya, Gandhinagar, 13th September, 2001

GUJARAT TAX ON ENTRY OF SPECIFIED GOODS INTO LOCAL AREAS ACT, 2001

No. (GHN- 38,)ENT-2001)(S-5) (2) (TH)-In exercise of the powers conferred by
Section 5 of the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001,
(Guj. 22 of 2001), the Government of Gujarat hereby,

- (a) appoints the officers specified in column(2) of the Schedule below to be the Assessing Authorities with the designations specified in column (3) of the said Schedule, and
- (b) specifies against each such Assessing Authority the area mentioned in column(4) of the said Schedule as the area within which he shall exercise the powers and perform the duties conferred or imposed on him by or under the Act.

SCHEDULE

Sr. No	Designation of the officers appointed under the Gujarat Sales Tax Act, 1969.	Designation of Assessing Authority under the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001.	Area of jurisdiction
(1)	(2)	(3)	(4)
1	Commissioner of Sales Tax.	Commissioner of Entry Tax.	The whole of the State.
2	Special Commissioner of Sales Tax.	Special Commissioner of Entry Tax.	The whole of the State.
3	Additional Commissioner of Sales Tax.	Additional Commissioner of Entry Tax.	The whole of the State.
4	Deputy Commissioner of Sales Tax.	Deputy Commissioner of Entry Tax.	Within the same area as assigned under the Gujarat Sales Tax Act, 1969.
5	Assistant Commissioner of Sales Tax.	Assistant Commissioner of Entry Tax.	Within the same area as assigned under the Gujarat Sales Tax Act, 1969.
6	Sales Tax Officer.	Entry Tax Officer.	Within the same area as assigned under the Gujarat Sales Tax Act, 1969.

By order and in the name of the Governor of Gujarat.

M. N. JOSHI,
Additional Secretary to Government.

**FINANCE DEPARTMENT,
Notification**

Sachivalaya, Gandhinagar, 13th September, 2001.

GUJARAT TAX ON ENTRY OF SPECIFIED GOODS INTO LOCAL AREAS ACT, 2001

No. (GHN- 39) (ENT-2001)(S-6) (3) (TH) - In exercise of the powers conferred by Section 6 of the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (Guj. 22 of 2001), the Government of Gujarat hereby appoints the officers specified in column (3) of the Schedule below to be the Appellate Authority to whom an appeal shall lie against the order of the Assessing Authority.

SCHEDULE

Sr.No. (1)	The order passed by the Assessing Authority under the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001. (2)	Appellate Authority to whom an appeal shall lie. (3)
1	Entry Tax Officer .	Assistant Commissioner of Entry Tax.
2	Assistant Commissioner of Entry Tax .	Deputy Commissioner of Entry Tax.
3	Deputy Commissioner of Entry Tax .	Commissioner of Entry Tax.
4	Commissioner of Entry Tax .	Appellate Tribunal.

In case of an order passed in appeal by the Appellate Authority, a second appeal shall lie to the Appellate Tribunal .

By order and in the name of the Governor of Gujarat

M. N. JOSHI,
Additional Secretary to Government.



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL XLIII]

FRIDAY, DECEMBER 21, 2001 /AGRAHAYANA 30, 1923

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - IV-B

Rules and Orders (other than those published in Parts I, I-A and I-L) made by the Government of Gujarat under the Gujarat Acts.

FINANCE DEPARTMENT

Notification

Sachivalaya, Gandhinagar, the 21st December, 2001.

THE GUJARAT TAX ON ENTRY OF SPECIFIED GOODS INTO LOCAL AREAS ACT, 2001.

No. (GHN- 43.) GEA-2001-(S.12)(5)/TH:- WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE in exercise of the powers conferred by sub-section (2) of section 12 of the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001 (Guj. 22 of 2001), the Government of Gujarat hereby exempts from payment of tax, to the extent specified in column 3 of the Schedule hereto appended, the classes of importers specified in column 2 of the said Schedule, on the conditions specified against each of the classes of importers. in column 4 of the said Schedule.

SCHEDULE

Sr. No.	Class of importers.	Extent of exemption from tax	Conditions.
1	2	3	4
1	Specified importer who has brought any of the specified goods, other than High Speed Diesel Oil, into a local area from any place outside the State for sale within the State or in the course of export outside the territory of India.	Whole of tax.	<p>(1) The specified importer shall furnish in duplicate, at the time of entry of such goods to the Entry Tax Officer at the check-post or barrier, a certificate in Form 1 appended hereto declaring <i>inter-alia</i> that the specified goods shall be sold by him,-</p> <p>(a) within the State on which he is liable to pay tax on such sales under the Gujarat Sales Tax Act, 1969 or as the case may be, the Central Sales Tax Act, 1956, or</p> <p>(b) in the course of export outside the territory of India.</p> <p>and such sale shall be effected within six months of the entry of such goods into local area.</p> <p>(2) The specified importer shall attach copy of Form 45 D prescribed under rule 62 AAA of the Gujarat Sales Tax Rules, 1970, along with the return-cum-chalan to be furnished as per rule 6 of the Gujarat Tax on Entry of Specified Goods into Local Areas Rules, 2001.</p> <p>(3) If the specified importer contravenes any of the conditions of this notification, he shall not be entitled to exemption under this entry. He shall, accordingly, be liable to pay tax in respect of the specified goods so imported by him. He shall also be liable to pay penalty as provided in section 17 of the Act.</p>

Explanation: For the purpose of this entry, -

- (1) "check post or barrier" means the check post or the barriers notified under sub-section (1) of section 59 A of the Gujarat Sales Tax Act, 1969;
- (2) "sale within the State" shall have the meaning as given in the explanation 1 below clause (28) in section 2 of the Gujarat Sales Tax Act, 1969;
- (3) "specified importer" means an importer who has brought the specified goods into a local area from any place outside the State but not being a place outside the territory of India and who is a registered dealer under the Gujarat Sales Tax Act, 1969.

FORM 1

Certificate by a specified importer who has brought the specified goods for sale.

(See entry at serial no. 1 in the Schedule appended to the notification No. (GHN-49) GEA-2001-(S.12)(5)/TH dated 21st December, 2001.)

I of M/s.
 address do
 certify that I/ the said
 am/ is a registered dealer holding a certificate of registration No.
 dated under the Gujarat Sales Tax Act, and that I have purchased
 the specified goods, namely vide bill/Cash Memo/
 Invoice No. dated issued by M/s.

 address
 holding the registration certificate Nq dated issued
 by the Sales Tax Authority of State.

I further certify that the said goods shall be sold by me,-

- (i) within the State on which I shall pay tax under the Gujarat Sales Tax Act, 1969 or as the case may be, the Central Sales Tax Act, 1956, within the time prescribed for payment of tax under the aforesaid Acts, or
 (ii) in the course of export outside the territory of India,
 and such sale shall be effected within six months of the entry of such goods into local area.

Place

Signature

Date

Name of the importer

Status

2	Specified importer who has brought cement or Marbles or granite into a local area from any place outside the State, for use in the manufacture of goods.	To the extent to which the amount of tax exceeds two paise in the rupee.	<p>(1) The specified importer shall furnish in duplicate, at the time of entry of such goods, to the Entry Tax Officer at the check post or the barrier, a certificate in Form 2 appended hereto declaring <i>inter-alia</i> that the specified goods, namely cement/marble/granite shall be used by him in the manufacture of goods and the goods so manufactured shall be sold,-</p> <p>(a) within the State on which he shall be liable to pay sales tax or as the case may be, Central sales tax, or</p> <p>(b) in the course of export out of the territory of India.</p> <p>(2) The specified importer shall attach copy of Form 45 D prescribed under rule 62 AAA of the Gujarat Sales Tax Rules, 1970, alongwith the return-cum- chalan to be furnished as per rule 6 of the Gujarat Tax on Entry of Specified Goods in to Local Areas Rules, 2001.</p> <p>(3) If the specified importer contravenes any of the conditions of this notification, he shall not be entitled to exemption under this entry. He shall, accordingly, be liable to pay tax in respect of the specified goods so imported by him. He shall further be liable to penalty as provided in section 17 of the Act.</p>
---	--	--	--

Explanation: For the purpose of this entry, -

- (1) "check post or barrier" means the check post or the barriers notified under sub-section (1) of section 59 A of the Gujarat Sales Tax Act, 1969;
- (2) "sale within the State" shall have the meaning as given in the explanation 1 below clause (28) in section 2 of the Gujarat Sales Tax Act, 1969;
- (3) "specified importer" means an importer who has brought the specified goods into a local area from any place outside the State but not being a place outside the territory of India and who is a registered dealer under the Gujarat Sales Tax Act, 1969.

FORM 2

Certificate by a specified importer who has brought the specified goods for use in the manufacture of goods.

(See entry at serial no 2 in the Schedule appended to the notification No. (GHN-49) GEA-2001-(S.12)(5)/TH dated 21st December, 2001.)

I of M/s.
 address
 do certify that I/ the said
 am/ is a registered dealer holding a certificate of registration No.....
 dated under the Gujarat Sales Tax Act; and that I have purchased
 the specified goods, namely cement / marble / granite (strike out whichever is not
 applicable) vide bill / Cash Memo / Invoice No. dated.....
 issued by M/s.
 address
 holding the registration certificate No. dated issued by
 the Sales Tax Department of State.

I further certify that the said goods shall be used by me in the manufacture of goods and the goods so manufactured shall be sold, -
 (i) within the State on which I shall pay tax under the Gujarat Sales Tax Act, 1969 or as the case may be, the Central Sales Tax Act, 1956, within the time prescribed for payment of tax under the aforesaid Acts, or
 (ii) in the course of export outside the territory of India.

Place Signature
 Name of the importer
 Date Status

By order and in the name of the Governor of Gujarat,
M. N. JOSHI,
 Additional Secretary to Government.