

The Bombay Sales Tax Act, 1959

Act 51 of 1959

Keyword(s):

Authorization, Authorized Dealer, Commission Agent, Commissioner, Declared Goods, Earlier Law, Importer, Licence, Licensed Dealer, Manufacture, Permit, Place of Business, Purchase Price, Recognized Dealer, Registered Dealer, Re-Sale, Sale, Sale Price, Tax

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THE BOMBAY SALES TAX ACT, 1959

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BOMBAY ACT No. LI OF 1959.¹
[THE BOMBAY SALES TAX ACT, 1959]
(Assented to by the Governor)

[28th September 1959]

Amended by Bom. 69 of 1959.

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Mah. 20 of 1961.*

”	”	”	21 of 1962.†
”	”	”	16 of 1963.
”	”	”	17 of 1963.
”	”	”	44 of 1964.‡
”	”	”	29 of 1965.
”	”	”	51 of 1965.
”	”	”	24 of 1966.§
”	”	”	15 of 1967.¶
”	”	”	40 of 1969.
”	”	”	21 of 1970.
”	”	”	1 of 1971.**
”	”	”	42 of 1971.
”	”	”	43 of 1971.
”	”	”	31 of 1972.

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1959, Part V, pp. 469-74; for Report of the Select Committee, see *Bombay Government Gazette*, 1959, Part V, pp. 661-69.

* Section 5 of Mah. 20 of 1961 reads as under:—

Bom. LI of 1959. “ 5. Nothing in this Act shall render any person liable to be convicted of any offence in respect Savings. of anything done by him or anything omitted to be done by him, before the date of the commencement of this Act, if such act or omission was not an offence under the Bombay Sales Tax Act, 1959, but for the provisions of this Act; nor shall any person in respect of such act or omission be subjected to a penalty greater than that which might have been inflicted on him under the law in force immediately before the date of such commencement.”

† Section 27 of Mah. 21 of 1962 reads as under:—

Bom. LI of 1959. “ 27. Nothing in sections 18, 19, 20 and 25(4) of this Act shall render any person liable to Savings. be convicted of any offence in respect of anything done or omitted to be done by him, before the date of commencement of this Act, if such act or omission was not an offence under the Bombay Sales Tax Act, 1959, but for the amendments made by these sections; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before the date of such commencement.”

‡ Section 9 of Mah. 44 of 1964 reads as follows:—

Mah. Ord. VI of 1964. “ 9. The Bombay Sales Tax (Amendment) Ordinance, 1964, is hereby repealed; and anything Repeal of done or any action taken under the principal Act as amended by the Ordinance so repealed, Mah. Ord. shall be deemed to have been done or taken under the principal Act as amended by this Act, VI of 1964. as if this Act had commenced on the 12th day of November 1964.”

§ Section 4 of Mah. 24 of 1966 reads as under:—

Mah. Ord. II of 1966. “ 4. (1) The Bombay Sales Tax (Amendment) Ordinance, 1966, is hereby repealed. Repeal of (2) Notwithstanding such repeal, anything done or any action taken under the Bombay Sales Tax Mah. Ord. Act, 1959, as amended by the said Ordinance, shall be deemed to have been done or taken under the II of 1966. said Act, as amended by this Act, as if this Act had commenced on the 16th day of July 1966.”

Bom. LI of 1959. ¶ For validation of levy and collection of taxes on sale or purchase of certain goods, see section 5 of Mah. 15 of 1967.

** Mah. Ord. VII of 1970 was repealed by Mah. 1 of 1971, s. 8. For validation of levy and collection of purchase tax and saving and validation of jurisdiction conferred on certain officers and proceedings commenced, continued or completed by them and saving, see sections 6 and 7 of Mah. 1 of 1971.

Amended by Mah.	32 of 1972*
” ” ”	13 of 1973 (7-2-1973).†
” ” ”	32 of 1973‡ (11-5-1973).†
” ” ”	10 of 1974 (15-4-1974).†
” ” ”	62 of 1974 (15-1-1975).†
” ” ”	17 of 1975 (10-6-1975).†
” ” ”	23 of 1975§ (15-7-1975).†
” ” ”	62 of 1975 (22-12-1975).†
” ” ”	49 of 1976¶ (7-9-1976).†
” ” ”	38 of 1977.£
” ” ”	20 of 1978 (26-1-1979).†

* For validation of assessment and levy and collection of tax and penalty in the case of certain dealers and saving, see s: 5 of Mah. 32 of 1972.

† This indicates the date of commencement of Act.

‡ Maharashtra Ordinance No. V of 1973 was repealed by Mah. 32 of 1973, s. 19.

§ Maharashtra Ordinance No. IV of 1975 was repealed by Mah. 23 of 1975, s. 4.

¶ Maharashtra Ordinance No. VII of 1976 was repealed by Mah. 49 of 1976, s. 4.

£ Sections 4 and 5 of Mah. 38 of 1977 read as follows:—

Validating provisions and saving.

“4. (1) Notwithstanding anything contained in any judgment, decree or order of any Court or Tribunal to the contrary, any assessment, reassessment, levy or collection of tax in respect of sales or purchases of cotton tyre cord fabrics or warp sheets or rayon or artificial silk tyre cord fabrics or warp sheets made or purporting to have been made, or any action taken or thing done in relation to such assessment, reassessment, levy or collection, under the principal Act during the period commencing on the 17th day of June 1972 and ending on and including the day immediately preceding the date of commencement of this Act, shall be deemed to be as valid and effective as if such assessment, reassessment, levy or collection or action or thing had been duly made, taken or done under the principal Act, as amended by this Act. And accordingly,—

(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, reassessment, levy or collection of any such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for the refund of any tax so paid;

(c) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, any assessment, reassessment, levy or collection of tax referred to in sub-section (1), or

(b) from claiming refund of any tax paid by him in excess of the amount due from him by way of tax under the principal Act, as amended by this Act.

(3) Nothing in this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him before the commencement of this Act, nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before such commencement.

Exemption from liability to pay tax in certain cases.

5. (1) When any sale of cotton tyre cord fabrics or warp sheets or rayon or artificial silk tyre cord fabrics or warp sheets has been effected during the period commencing on the 29th day of October 1976 and ending on and including the day immediately preceding the date of commencement of this Act, and the dealer effecting such sale has not collected any tax under the principal Act, on the ground that no such tax could have been levied or collected in respect of sale of such goods and no such tax could have been levied or collected if the amendments made in the principal Act by this Act had not been made, then, notwithstanding anything contained in entries 15 and 41 in Schedule A and entries 1B and 10A in Schedule C to the principal Act or the said amendments, the dealer shall not be liable to pay tax under the principal Act, as amended by this Act, in respect of any sales of such goods during the said period.

(2) For the purposes of sub-section (1), the burden of proving that no tax was collected under the principal Act in respect of sales of such goods shall be on the dealer effecting the sales.”

Replacement Series No. LXVI p. 40

[1959 : Bom. LI]

Bombay Sales Tax Act, 1959

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An Act to consolidate and amend the law relating to the levy of tax on the sale or purchase of certain goods in the State of Bombay.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of tax on the sale or purchase of certain goods in the State of Bombay ; It is hereby enacted in the Tenth Year of the Republic of India as follows :—

CHAPTER I

1. (1) This Act may be called the Bombay Sales Tax Act, 1959.

(2) It extends to the whole of the [State of Maharashtra].

2*

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*

*

Short title,
extent and
commence-
ment.

2. In this Act, unless the context otherwise requires,—

Definitions.

(1) "agriculture" with all its grammatical variations and cognate expressions, includes horticulture, the raising of crops, grass or garden produce, and also grazing ; but does not include dairy farming, poultry farming, stock breeding or the mere cutting of wood or grass or gathering of fruit ;

(2) "agriculturist" means a person who cultivates land personally ;

(3) "appointed day" means ³[the 1st day of January 1960] ;

(4) "Authorization" means an authorization granted under section 24 ;

(5) "Authorized dealer" means a Registered dealer who holds an Authorization ;

⁴[(5A) "business" includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture and any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern ;]

(6) "Commission agent" means a Registered dealer who *bona fide* buys or sells, for an agreed commission, any goods on behalf of principals mentioned in his accounts in respect of each transaction ;

(7) "Commissioner" means the person appointed to by the Commissioner of Sales Tax for the purposes of this Act ;

(8) "to cultivate" with its grammatical variations and cognate expressions, means to carry on any agricultural operations ;

¹ These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

² Sub-sections (3) and (4) were deleted by Mah. 21 of 1962, s. 2 ; but such deletion shall not affect anything done thereunder (including the operation of any notification issued thereunder, which has already brought the other provisions of the Act into force and accordingly, those provisions as amended from time to time shall continue to be in force).

³ These words, letters and figures were substituted for the words, brackets and figures "the day on which the remaining provisions come into force under sub-section (3) of section 1" by [Mah. 21 of 1962, s. 3(1)].

⁴ Clause (5A) was inserted by Mah. 62 of 1974, s. 2(a).

- (9) "to cultivate personally" means to cultivate on one's own account—
- (i) by one's own labour, or
 - (ii) by the labour of one's own family, or
 - (iii) by servants on wages payable in cash or kind (but not in crop share), or by hired labour under one's personal supervision or the personal supervision of any member of one's family ;

Explanation I.—A widow or a minor, or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour.

Explanation II.—In the case of a Hindu undivided family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family ;

(10) "Declared goods" means declared goods as defined in the Central Sales Tax Act, 1956 ;

(11) "dealer" means any person who whether for commission, remuneration or otherwise carries on the business of buying or selling goods in the State, and includes ¹[the Central Government, or any State Government] which carries on such business, and also any society, club or other association of persons which buys goods from or sells goods to, its members ;

LXX-
IV of
1956.

Exception.—An agriculturist who sells exclusively agricultural produce grown on land cultivated by him personally, shall not be deemed to be a dealer within the meaning of this clause ;

(12) "earlier law" means any of the following laws, that is to say,—

- (i) the Bombay Sales Tax Act, 1946,
- (ii) the Bombay Sales Tax (No. 2) Ordinance, 1952,
- (iii) the Bombay Sales Tax Act, 1953.

Bom.
V of
1946.
Bom.
Ord.
No.
III of
1952.

Bom.
III of
1953.

¹ These words were substituted for the words "a State Government." by Mah. 21 of 1962, s. 3(2).



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1959 : Bom. LI]

Bombay Sales Tax Act, 1959

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Bom.
XLVII
of
1953.

(iv) the Bombay Sales of Intoxicants Taxation Act, 1953.

C.P.
and
Berar
Act
No.
XXI
of
1947.

(v) the Central Provinces and Berar Sales Tax Act, 1947.

Hyd.
Act
No.
XIV
of
1950.

(vi) the Hyderabad General Sales Tax Act, 1950.

Sau.
Ord.
No.
XVIII
of
1950.

(vii) the Saurashtra Sales Tax Ordinance, 1950.

C.P.
and
Berar
Act
No.
XXI
of
1947.

(viii) the Central Provinces and Berar Sales Tax Act, 1947, as in force in the Kutch area of the * State of Bombay, or

C.P.
and
Berar
Act
No.
XIV
of
1938.

(ix) the Central Provinces and Berar Sales of Lubricants Taxation Act, 1938, as amended from time to time, and includes enactments which have validated anything done or omitted to be done thereunder ;

* "State of Bombay" shall stand unmodified *vide* Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

1[(13) "goods" means every kind of movable property (not being newspapers, or actionable claims or money, or stocks, shares or securities), and include growing crops, grass, and trees and plants (including the produce thereof) and all other things attached to or forming part of the land which are agreed to be served before sale or under the contract of sale ;]

(14) "importer" means a dealer who brings any goods into the State or to whom any goods are despatched from any place outside the State ;

(15) "Licence" means a licence granted under section 23 ;

(16) "Licensed dealer" means a Registered dealer holding a Licence ;

(17) "manufacture", with all its grammatical variations and cognate expressions, means producing, making, extracting, altering, ornamenting, finishing or otherwise processing, treating, or adapting any goods ; but does not include such manufactures or manufacturing processes as may be prescribed ;

(18) "Permit" means a permit granted to a Commission agent under section 26 ;

(19) "person" includes any Company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm and a local authority ;

* Clause (13) was substituted for the original by Mah. 62 of 1974, s. 2(b)

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1959 : Bom. II]

Bombay Sales Tax Act, 1959

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(20) "place of business" includes a warehouse, godown or other place where a dealer stores his goods and any place where he keeps his books of accounts ;

(21) "prescribed" means prescribed by rules ;

(22) "purchase price" means the amount of valuable consideration paid or payable by a person for any purchase made including any sum charged, for anything done by the seller in respect of the goods at the time of or before delivery thereof, other than ¹[the cost of insurance for transit or of installation,] when such cost is separately charged ;

(23) "Recognised dealer" means a Registered dealer who holds a Recognition ;

(24) "Recognition" means a Recognition granted under section 25 ;

(25) "Registered dealer" means a dealer registered under section 22 ;

(26) "re-sale", for the purpose of sections 7, 8, 9, 10, 12 and 13, means a sale of purchased goods—

(i) in the same form in which they were purchased, or

(ii) without doing anything to them which amounts to, or results in, a manufacture, or

(iii) being goods specified in any entry in Schedule B, without doing anything to them which takes them out of the description thereof in that entry, and the word "re-sale" shall be construed accordingly ;

(27) "rules" means rules made under this Act ;

(28) "sale" means a sale of goods made within the State, for cash or deferred payment or other valuable consideration, and includes any supply by a society or club or an association to its members on payment of a price or of fees or subscription, but does not include a mortgage, hypothecation, charge or pledge ; and the words "sell", "buy" and "purchase", with all their grammatical variations and cognate expressions, shall be construed accordingly ;

Explanation.—For the purposes of this clause, a sale within the States includes a sale determined to be inside the State in accordance with the principles formulated in sub-section (2) of section 4 of the Central Sales Tax Act, 1956 ;

LXXXIV
of 1956.

(29) "sale price" means the amount of valuable consideration paid or payable to a dealer for any sale made including any sum charged for anything done by the dealer in respect of goods at the time of or before delivery thereof, other than ¹[the cost of insurance for transit or of installation,] when such cost is separately charged ;

(30) "Schedule" means a schedule appended to this Act ;

(31) "the State" means the ²[State of Maharashtra] ;

(32) "tax" means a sales tax, general sales tax, purchase tax, ³[retail sales tax or additional tax, as the case may be,] payable under this Act ;

(33) "taxable goods" means goods other than those on the sale or purchase of which no tax is payable under section 5 ;

(34) "Tribunal" means the Tribunal constituted under section 21 ;

¹ These words were substituted for the words "the cost of freight or delivery or insurance for transit or installation" by Mah. 16 of 1963, s. 2.

² These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

³ These words were substituted for the words "or retail sales tax," by Mah. 17 of 1975, s. 3. Sch.



(35) "turnover of purchases" means the aggregate of the amounts of purchase price paid and payable by a dealer in respect of any purchase of goods made by him during a given period, after deducting the amount of purchase price, if any, refunded to the dealer by the seller in respect of any goods purchased from the seller and returned to him within the prescribed period ;

(36) "turnover of sales" means the aggregate of the amounts of sale price received and receivable by a dealer in respect of any sale of goods made during a given period after deducting the amount of sale price, if any, refunded by the dealer to a purchaser, in respect of any goods purchased and returned by the purchaser within the prescribed period ; and

¹[(37) "year"—

(a) means the financial year ;

(b) in relation to any particular registered dealer for the purposes of this Act (except section 3 and Chapter IV thereof) means the year by reference to which the accounts of that dealer are ordinarily maintained in his books, but the dealer may by written declaration made by him in this behalf opt for the financial year :]

Provided that where an option has once been exercised by a Registered dealer, he shall not, except with the consent of the Commissioner and upon such conditions as the Commissioner may determine, make any variation in respect thereof.

* * * * *

CHAPTER II.

INCIDENCE AND LEVY OF TAX

3. (1) Every dealer whose turnover either of all sales or of all purchases, made **Incidence of tax.** during—

(i) the year ending on the 31st day of ³[March 1959],

or

(ii) the year commencing on the 1st day of ⁴[April 1959],

has exceeded or exceeds the relevant limit specified in sub-section (4), shall until such liability ceases under sub-section (3), be liable to pay tax under this Act on his turnover of sales, and on his turnover of purchases, made, on or after the appointed day :

Provided that, a dealer to whom sub-clause (i) does not apply but sub-clause (ii) applies ⁵[and whose turnover either of all sales or of all purchases first exceeds the relevant limit specified in sub-section (4) after the appointed day] shall not be liable to pay tax in respect of sales and purchases which take place upto the time when his turnover of sales, or his turnover of purchases as computed from the 1st day of ⁴[April 1959], first exceeds the relevant limit applicable to him under sub-section (4).

¹ This portion was substituted for the portion beginning with the brackets, figures and words "(37)" year "means" and ending with the words "in his books :]" by Mah. 40 of 1969, s. 2(a).

² The Explanation was deleted, *ibid.*, s. 2 (b).

³ This word and figures were substituted for the word and figures "March 1960" by Bom. 69 of 1959, s. 2(h)(a).

⁴ This word and figures were substituted for the word and figures "April 1960", *ibid.* s. 2(I)(b).

⁵ This portion was inserted *ibid.*, 69 of 1959, s. 2(I) (c).

(2) Every dealer whose turnover, either of all sales or of all purchases made, during any year commencing on the 1st day of April, being a year subsequent to the years mentioned in sub-section (1) first exceeds the relevant limit, specified in sub-section (4), shall, until such liability ceases under sub-section (3), be liable to pay tax under this Act with effect from the said date :

Provided that, a dealer shall not be liable to pay tax in respect of such sales and purchases as take place during the period commencing on the 1st day of April of the said year upto the time when his turnover of sales or, turnover of purchases as computed from the 1st day of April of the said year, first exceeds the relevant limit applicable to him under sub-section (4).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled ; and upon such cancellation his liability to pay tax, other than tax, already levied or leviable, shall, until [his turnover of sales or turnover of purchases] again first exceeds the relevant limit specified in sub-section (4), cease :

Provided that, where the dealer becomes liable to pay tax again in the same year in which he ceased to be liable as aforesaid, then in respect of such sales and purchases as take place during the period commencing on the date of the cessation of liability to tax and ending on the date on which his turnover of sales or of purchases first exceeds the relevant limit applicable to him under sub-section (4), no tax shall be payable.

(4) For the purposes of this section, the limits of turnover shall be as follows :—

(i) Limit of turnover
Rs. 10,000

(a) in the case of a dealer, who is an importer, and the value of taxable goods sold or purchased by him during the year is not less than Rs. 2,500 and the value of any goods whether taxable or not brought by him into the State or despatched to him from outside the state during the year is not less than Rs. 2,500 ;

or

(b) in the case of a dealer who is a manufacturer, and the value of taxable goods sold or purchased by him during the year is not less than Rs. 2,500 and the value of any goods whether taxable or not manufactured by him during the year is not less than Rs. 2,500.

(ii) Limit of turnover
Rs. 30,000

{ in the case of a dealer to whom neither ²{(a) nor (b)} above applies,
and
the value of taxable goods sold or purchased during the year is not less than Rs. 2,500.

¹ These words were substituted for the words " the limit of his turnover ", by Bom. 69 of 1959, s. 2(2).

² These brackets, letters and word were substituted for the brackets, letters and word "(a) or (b)" *ibid*, s. 2(3).

(5) For the purpose of calculating the limit of turnover for liability to tax,—

(a) except as otherwise expressly provided, the turnover of all sales or, as the case may be, the turnover of all purchases shall be taken, whether such sales or purchases are taxable or not ; and

(b) the turnover shall include all sales and purchases made by dealer on his own account, and also on behalf of principals mentioned in his accounts.

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IV of
1956.

4. (1) Notwithstanding anything in section 3, a dealer who is registered under the Central Sales Tax Act, 1956, but who is not liable to pay tax under the said section 3, shall nevertheless be liable to pay tax

Liability of
dealer
registered
under Act
No. LXXIV
of 1956 to
pay tax.

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IV of
1956.

(a) on sales of goods in respect of the purchase of which he has furnished a declaration under sub-section (4) of section 8 of the Central Sales Tax Act, 1956 and

(b) on sales of goods in the manufacture of which the goods so purchased have been used ;

and accordingly, the provisions of sections 7 to 12 (both inclusive) shall apply to such sales, as they apply to the sales made by a dealer liable to pay tax under section 3.

(2) Every dealer who is liable to pay tax under sub-section (1) shall, for the purposes of sections 32, 33, 34, 35, 36, 37, 38, 46, 47 and 48 be deemed to be a Registered dealer.

5. (1) Notwithstanding anything in this Act, but subject to the conditions or exceptions (if any) set out against each of the goods specified in column 3 of Schedule A, no tax shall be payable on the sales or purchases of any goods specified in that Schedule.

Sales and
purchases of
certain goods
free from all
tax.

(2) The State Government may by notification in the *Official Gazette* add to, or enlarge, any entry in Schedule A, or relax or omit any condition or exception specified therein ; and thereupon, the said Schedule shall be deemed to be amended accordingly, and the amendment so made shall take effect from the date of the publication of the notification in the *Official Gazette* or from such other date as may be mentioned therein.]

6. Subject to the provisions of this Act and to any rules made thereunder, there shall be paid by every dealer, who is liable to pay tax under this Act, the tax or taxes leviable in accordance with the provisions of this Chapter.

Taxes
payable by
a dealer.

7. (1) There shall be levied a sales tax, on the turnover of sales of goods specified in Part I of Schedule B at the rate set out against each of them in column 3 thereof, but after deducting from such turnover

Single
point levy
of sales tax-
or general
sales tax
on Declared
goods.

(i) sales of goods on the purchase of which the dealer is liable to pay purchase tax [under section 14],

(ii) resales of goods purchased by him on or after the appointed day from a Registered dealer, if a certificate as provided in section 12A is furnished, and],

(iii) sales of goods, or resales of goods to which clause (ii) does not apply, to an Authorized dealer, or to a Commission agent holding a Permit who purchases on behalf of a principal who is an Authorized dealer upon such dealer or Commission agent, as the case may be, furnishing a certificate as provided in section 12.

¹ These words were substituted for the words " amended accordingly " by Mah. 29 of 1965, s. 2.

² This was substituted for the words and figures " under section 13 or 14 " *ibid.*, s. 3 (a)(i).

³ These words were substituted for the words " a certified dealer, and ", *ibid.*, s. 3 (a)(ii).

(2) There shall be levied a general sales tax on the turnover of sales of Declared goods specified in Part II of Schedule B at the rate set out against each of them in column 3 thereof, but after deducting from such turnover,

(i) sales of goods on the purchase of which the dealer is liable to pay purchase tax ¹[under section 14,],

(ii) resales of goods, purchased from a Registered dealer on or after the appointed day, by a dealer who is not a Licensed dealer at the time of ²[such purchase, if a certificate as provided in section 12A is furnished and],

(iii) sales of goods, or resales of goods to which clause (ii) does not apply, to a Licensed dealer, Authorized dealer, or to a Commission agent holding a Permit who purchases on behalf of a principal upon such dealer or Commission agent, as the case may be, furnishing a certificate as provided in section 12.

(3) In order to ensure that after the date of the coming into force of section 15 LXX of the Central Sales Tax Act, 1956, tax shall not be levied on the sales or purchases IV of 1956. of Declared goods at more than one stage, it is hereby provided that if under this Act, or any earlier law, any tax has been levied or is leviable on the sale or purchase of such goods, then no further tax shall be levied under this Act on any subsequent sale or purchase thereof; and accordingly for the purpose of arriving at the taxable turnover of sales or purchases of a dealer, there shall be deducted from his total turnover, of sales or as the case may be, of purchases, the sales or purchases of such Declared goods as have borne tax any earlier stage.

Levy of sales tax on goods in Schedule C. 8. There shall be levied a sales tax on the turnover of sales of goods, specified in Schedule C at the rate set out against each of them in column 3 thereof, but after deducting from such turnover,—

(i) sales of goods on the purchase of which the dealer is liable to pay purchase tax ³[under section 14,]

(ii) resales of goods purchased by him on or after the appointed day from ⁴[a Registered dealer, if a certificate as provided in section 12A is furnished, and]

(iii) sales of goods, or resales of goods to which clause (ii) does not apply, to an Authorised dealer, ^{5*} * * * * * or to a Commission agent holding a Permit who purchase on behalf of a principal who is an Authorised dealer ^{5*} * * * * * upon such dealer or Commission agent, as the case may be, furnishing a certificate as provided in section 12.

Levy of general sales tax on goods in Schedule D. 9. ⁶[(1)] There shall be levied a general sales tax on the turnover of sales of goods ⁷[specified in Part I of Schedule D] at the rate set out against each of them in column 3 thereof, but after deducting from such turnover—

(i) sales of goods on the purchase of which the dealer is liable to pay purchase tax ⁸[under section 14,]

¹ These words were substituted for the words and figures "under section 13 or 14" by Mah. 29 of 1965, s. 3(b)(i).

² These words were substituted for the words "such purchase, and" *ibid.*, s. 3(b)(ii).

³ These words were substituted for the words "under section 13 or 14", *ibid.*, s. 4(a).

⁴ These words were substituted for the words "a Registered dealer and" *ibid.*, s. 4(b).

⁵ The words "or Recognised dealer" were deleted by Mah. 21 of 1962, s. 4.

⁶ Section 9 was renumbered as sub-section (1) of that section by Mah. 29 of 1965, s. 5.

⁷ These words were substituted for the words "specified in Part I of Schedule D" *ibid.*, s. 5 (a) (i).

⁸ These words were substituted for the words "under section 13 or 14" *ibid.*, s. 5 (a) (ii).

(ii) resales of goods, purchased from a Registered dealer on or after the appointed day, by a dealer who is not a Licensed dealer at the time of [such purchase, if a certificate as provided in section 12A is furnished, and]

(iii) sales of goods or resales of goods to which clause (ii) does not apply to a Licensed dealer, Authorized dealer, ^{2*} * * * or to a Commission agent holding a Permit who purchases on behalf of a principal, upon such dealer or Commission agent, as the case may be, furnishing a certificate as provided in section 12.

³[(2) There shall be levied a general sales tax on the turnover of sales of goods specified in Part II of Schedule D at the rate set out against each of them in column 3 thereof :

Provided that, no such tax shall be levied on the sale of such goods to a Registered dealer, who furnishes to the selling dealer a certificate as provided in section 12.]

10. (1) There shall be levied a sales tax on the turnover of sales of goods specified in Schedule E at the rate set out against each of such goods in column 3 thereof, but after deducting from such turnover,—

Levy of sales tax, general sales tax and retail sales tax on goods specified in Schedule E.

(i) sales of goods on the purchase of which the dealer is liable to pay purchase tax [under section 14,]

(ii) resales of goods purchased by him on or after the appointed day from ⁴[a Registered dealer, if a certificate as provided in section 12A is furnished, and]

(iii) sales of goods, or resales of goods to which clause (ii) does not apply, to an Authorized dealer, ⁵* * * * or to a Commission agent holding a Permit who purchases on behalf of a principal who is an Authorized dealer ⁶* * * upon such dealer or Commission agent, as the case may be, furnishing a certificate as provided in section 12.

(2) There shall be levied a general sales tax on the turnover of sales of goods specified in Schedule E, at the rate set out against each of such goods in column 4 thereof, but after deducting from such turnover—

(i) resales of goods purchased on or after the appointed day from a Registered dealer, by a dealer, who is not a Licensed dealer at the time of such purchase, and who has not purchased the goods on a certificate under [section 11 or 12, if a certificate as provided in section 12A is furnished, and]

(ii) sales of goods, or resales of goods to which clause (i) does not apply, to a Licensed dealer. Authorized dealer ⁷* * * * or to a Commission agent holding a Permit who purchases on behalf of a principal on such dealer or Commission agent furnishing a certificate as provided in section 12.

(3) There shall be levied a retail sales tax at the rate of one-quarter of one per cent of the turnover of resales of any goods specified in Schedule E made by a dealer, liable to pay tax under this Act, where—

(i) the goods resold were purchased by the dealer from a Registered dealer on or after the appointed day, and

(ii) such dealer was not a Licensed dealer both at the time of their purchase and resale.

¹ These words were substituted for the words " such purchase and " by Mah. 29 of 1965, s. 5(a)(iii).

² The words " Recognised dealer " were deleted by Mah. 21 of 1962, s. 5.

³ Sub-section (2) was added by Mah. 29 of 1965, s. 5(b).

⁴ These words were substituted, *ibid.*, s. 6(a)(i).

⁵ These words were substituted for the words " a Registered dealer and " *ibid.*, s. 6(a)(ii).

⁶ The words " or Recognised dealer " were deleted by Mah. 21 of 1962, s. 6.

⁷ These words were substituted for the words " under section 11 or section 12 and " by Mah. 29 of 1965, s. 6(b).

Exclusion of certain purchases for purposes of deductions under sections 7 to 10. ¹[10A. For the purpose of deducting from the turnover of sales the resales of goods purchased from a Registered dealer, under section 7, 8, 9 or 10, the expression 'goods purchased from a Registered dealer' shall not include the goods the purchase of which is not liable to tax by virtue of the provisions of section 75.]

Tax payable at reduced rate on certain sales. **11. Where any dealer liable to pay tax under this Act, sells any taxable goods,—**

(1) to an Authorized dealer, who certifies in the prescribed form—

(a) that the goods will be despatched in the same forms in which they were purchased and without doing anything to them which might amount to or result in a manufacture thereof, within three months from the date of purchase, to his own place of business outside the State for sale or for use in the manufacture of goods for sale outside the State, and

(b) that in respect of the said place of business he or his manager or agent at that place is a registered dealer under the Central Sales Tax Act, 1956; LXX-IV of 1956.

²[(1A) to a Recognised dealer, who certifies in the prescribed form—

(a) that the goods are of the class specified in his Recognition, and

(b) that they are purchased by him for use by him within the State in the manufacture of taxable goods ³[which will in fact be sold by him (and will not be given away as samples or otherwise)] or in the packing of the goods so manufactured ;]

(2) to a Commission agent holding a Permit who certifies in the prescribed form—

(a) that he is registered under the Central Sales Tax Act, 1956, and LXX-IV of 1956.

(b) that the goods are purchased by him as Commission agent for his principal who is,

(i) the Central Government, and that the goods will be despatched on behalf of such Government outside the State, or

(ii) a dealer whose place of business is outside the State and who is registered under the Central Sales Tax Act, 1956 and that the goods will be sold or will be used in the manufacture of goods for sale outside the State by the principal, or LXX-IV of 1956.

(iii) a Registered dealer having a place of business also outside the State and that such principal or his manager or agent is a registered dealer under the Central Sales Tax Act, 1956 and that the goods will be sold or will be used in the manufacture of goods for sale outside the State by such principal, LXX-IV of 1956.

and,

(c) that the goods will be despatched outside the State within three months from the date of their purchase by the Commission agent ;

⁴[(3) to a Commission agent holding a Permit, who certifies in a prescribed form—

(a) that the goods are purchased on behalf of his principal who is a Recognised dealer,

¹ Section 10A was inserted by Mah. 62 of 1974, s. 3.

² This clause was inserted by Mah. 21 of 1962, s. 7 (1).

³ These words were substituted for the words "for sale by him" by Mah. 42 of 1971, s. 2.

⁴ This clause was inserted by Mah. 21 of 1962, s. 7 (2).

(b) that the goods are of the class specified in the Recognition held by his principal,

(c) that the principal will use the goods within the State in the manufacture of taxable goods ¹[which will in fact be sold by him (and will not be given away as samples or otherwise)] or in the packing of the goods so manufactured, and

(d) that he will despatch the goods to his principal within three months from the date of purchase ;]

²[then, notwithstanding anything in sections 7, 8, 9 or 10, on such sale of goods, the dealer shall be liable to pay a sales tax ³[at the rate of four paise in the rupee if such sale falls under clause (1) or (2), and at the rate of three paise in the rupee if it falls under clause (1A) or (3).] ⁴[* * * * *]

12. There shall not be deducted from the turnover of sales, sales of goods to an Authorized dealer ⁵[or Licensed dealer], or to a Commission agent holding a Permit purchasing on behalf of his principal, ⁶[or to a Registered dealer], as provided in sections 7, 8, 9 and 10, unless— No deduction from turnover except on certificates.

(a) the Authorized dealer certifies in the prescribed form, that the goods are purchased for resale in the course of inter-State trade or commerce, or in the course of export out of the territory of India, and that such goods will be so resold within nine months from the date of such purchase or such further period as may be prescribed, by himself or by another Authorized dealer to whom he resells the goods ; or

7* * * * *

⁸[(c) the Licensed dealer certifies in the prescribed form that the goods are intended—

(i) for resale by him otherwise than in the course of inter-State trade or commerce or export out of the territory of India, or

(ii) for resale by him in the course of inter-State trade or commerce or export out of the territory of India, within nine months from the date of such purchase ; or]

(d) the Commission agent certifies in the prescribed form that the goods are purchased on behalf of his principal who—

(i) is an Authorized dealer and the goods will be sold either by the principal himself or by another Authorized dealer to whom that principal will sell the goods, in the course of inter-State trade or commerce, or in the course of export out of the territory of India, within nine months (or such further period as may be prescribed) from the date of their purchase by the Commission agent, or

9* * * * *

¹These words were substituted for the words " for sale " by Mah. 62 of 1974, s. 4.

²This portion was substituted for the portion beginning with the words " then notwithstanding anything " and ending with the words " or other goods " by Mah. 17 of 1973, s. 2.

³This portion was substituted for the words " at the rate of three paise in the rupee " by Mah. 23 of 1975, s. 2.

⁴The words " if such sale falls under clause (1) or (2) and at the rate of two paise in the rupee if it falls under clause (1A) or (3) " were deleted by Mah. 10 of 1974, s. 2.

⁵These words were substituted for the words " Recognised dealer or Licensed dealer " by Mah. 21 of 1962, s. 8(1).

⁶These words were inserted by Mah. 29 of 1965, s. 8(a).

⁷Clause (b) was deleted by Mah. 21 of 1962, s. 8(2).

⁸This clause was substituted for the original, *ibid.*, s. 8(3).

⁹Item (ii) was deleted, *ibid.*, s. 8(4).

¹[(iii) is a Licensed dealer who will resell the goods—

(1) otherwise than in the course of inter-State trade or commerce or export out of the territory of India, or

(2) in the course of inter-State trade or commerce or export out of the territory of India, within nine months from the date of such purchase.]

and that the Commission agent will despatch the goods to his principal or to the principal's order within three months from the date of their purchase, by the Commission agent; ²[or

(e) the Registered dealer certifies in the prescribed form that the goods specified in Part II of Schedule D purchased by him are intended for resale by him.]

No deduction from turnover of certain sales except on a certificate. ³[12A. There shall not be deducted from the turnover of sales, the resales of goods purchased by a dealer after the commencement of the Bombay Sales Tax (Amendment) Act, 1965, from a Registered dealer, as provided in sections 7, 8, 9 and 10, unless the dealer claiming deduction produces a bill or cash memorandum containing a certificate that the registration certificate of the selling dealer was in force on the date of sale of the goods to him. Such certificates shall be signed by the selling dealer or a person duly authorised by him in this behalf. Mah. XXIX of 1965.

On and after specified dates certain prescribed forms to be obtained from prescribed authority. 12B. The State Government may, by notification in the *Official Gazette*, direct that on and after such dates as may be specified therein, the form of certificates under section 11 or section 12 shall be obtained from the prescribed authority subject to the conditions prescribed in that behalf.]

Purchase tax payable on certain purchases of goods from unregistered dealers. ⁴[13. Where a dealer, who is liable to pay tax under section 3, purchases any goods specified in Schedule B, C, D or E from a person or a Government, who or which is not a Registered dealer, then unless the goods so purchased are resold by the dealer, there shall be levied, subject to the provisions of sub-section (3) of section 7, a purchase tax on the turnover of such purchases at the rate set out against each of such goods in the Schedules aforesaid.]

Liability to purchase tax for contravention of terms of certificate. ⁵*14. (1) Where any dealer or Commission agent has purchased any taxable goods under a certificate given by him under section 11 or 12, and contrary to such certificate, the goods are used for another purpose, or are not resold or despatched in the manner and within the period certified, then such dealer or Commission agent shall be liable to pay purchase tax on the purchase price of the goods purchased, under such certificate; and accordingly, he shall include the purchase price thereof in his turnover of purchases in his return under section 32 which he is to furnish next thereafter :

¹ This item was substituted for the original by Mah. 21 of 1962, s. 8(4)(ii).

² Clause (e) was added by Mah. 29 of 1965, s. 8(b).

³ Sections 12A and 12B were inserted, *ibid.*, s. 9.

⁴ Section 13 was substituted by Mah. 62 of 1974, s. 5.

⁵ For validation of assessment, levy and collection of purchase tax, see s. 4 of Mah. 13 of 1973.

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Provided that, where purchase tax is payable by reason of the goods not being used or despatched in accordance with a certificate given under section 11, an amount equal to the tax levied under that section shall be set off against the purchase tax so payable.

(2) If, in respect of any transaction by a Commission agent made under a certificate given by him under section 11 or 12, the Commission agent—

(a) purchases the goods at one rate, and passes them on to his principal at an increased rate (such increase not being by reason only of his commission or packing, carriage, freight or insurance of the goods and other reasonable charges incidental to their despatch or charged according to trade practice), or

(b) acts for a non-existent principal,

the Commission agent shall be liable to pay purchase tax on the purchase price of the goods so purchased, and accordingly he shall include the purchase price in his turnover of purchases in his return under section 32 which he is to furnish next thereafter.

¹[(2A) Where any dealer or Commission agent becomes liable to pay purchase tax under sub-section (1) or (2), as the case may be, there shall be levied a purchase tax—

(a) on the turnover of purchases of goods specified in column 2 of Schedules B, C and D, at the rate set out against each of such goods in column 4 of the said Schedules;

(b) on the turnover of purchases of goods specified in column 2 of Schedule E, at a rate, which would be aggregate of the rates specified against each of such goods in columns 3 and 4 of that Schedule.]

(3) If any question arises whether the purchase price of goods purchased under a certificate given under section 11 or 12 is not liable to be included in the turnover of purchases of a dealer or Commission agent under this section, the burden of so proving shall be upon such dealer or, as the case may be, the Commission agent.

15. (1) Where a dealer, liable to pay tax under this Act,—

(a) dies, or

(b) transfers or otherwise disposes of his business, or effects any change in the ownership thereof, or

(c) is a firm, company, society or other association of persons, or a trust, which is dissolved, liquidated, wound up, or revoked, or

(d) is a Hindu undivided family, and the family is partitioned, or

(e) discontinues his business,

Liability to
purchase
tax on
certain
stocks of
goods.

and the stock of goods held by such dealer immediately before the death, transfer, disposal, change, dissolution, liquidation, winding up, revocation, partition or discontinuance, ²[as the case may be, includes taxable goods purchased by him on a certificate given by him under section 11 or 12, then, there shall be levied a purchase tax on the purchase price of such taxable goods at the relevant rate of purchase tax applicable thereto as if such dealer had become liable to pay purchase tax on such goods under section 14:

¹ Sub-section (2A) was deemed always to have been substituted for the original by Mah. 13 of 1973, s. 2.

² This portion was substituted for the portion beginning with the words "as the case may be includes" and ending with the words "no purchase tax shall be levied under this section" by Mah. 29 of 1965, s. 11.

Provided that, where the business carried on by such dealer is continued after such death, transfer, disposal, change, dissolution, liquidation, winding up, revocation or partition, as the case may be, the person carrying on such business shall be liable to pay purchase tax under section 13 in respect of the stock of taxable goods purchased by such dealer from a person or a Government who or which, is not a Registered dealer ¹[if the goods are not resold by such person:]

Provided further that, if the person carrying on such business shows to the satisfaction of the Commissioner that,—

(a) any taxable goods purchased by such dealer on a certificate given by him under section 11 or 12 have been used for the purpose certified or, as the case may be, resold or despatched in the manner and within the period certified, or

(b) any goods purchased by such dealer from a person or a Government who or which, is not a Registered dealer have been ²[resold by such person],

then, in respect of such goods no purchase tax shall be levied under this section.]

(2) Where the certificate of registration issued to a dealer is cancelled on the ground that in the previous year his turnover of purchases or his turnover of sales did not exceed the relevant limit applicable to him under sub-section (4) of section 3, and the stock of goods held by him immediately before such cancellation includes taxable goods purchased by him on a certificate given, under section 11 or 12, there shall be levied a purchase tax on the purchase price of such goods at the relevant rate of purchase tax, applicable thereto, as if the dealer had become liable to pay purchase tax under ³[section 14].

Levy of additional tax in the case of dealers whose turnover exceeds Rs. 10,00,000 a year.

⁴[15A-I. (1) With effect from the 1st day of April 1975, for the purpose of raising the resources for implementing the Employment Guarantee Scheme ⁵[under the Maharashtra Employment Guarantee Act, 1977,] where the turnover of either of all sales or of all purchases by any dealer liable to pay tax under section 3 has exceeded ten lakhs of rupees in any year, the tax payable by him shall be increased by the levy of an additional tax at the rate of 6 per cent of the tax payable by him for that year under the other provisions of this Act. Such additional tax shall be paid by the dealer in addition to the tax levied and payable by him under the other provisions of this Act: Mah. XX of 1978.

¹ These words were substituted for the portion beginning with " if the goods are not disposed of " and ending with " of section 13 " by Mah. 62 of 1974, s. 6(a).

² These words were substituted for the words, brackets, letters and figures " disposed of otherwise than in the manner specified in clause (a) or (b) of section 13 ", *ibids.* s. 6(b).

³ The word and figures " section 14 " were substituted for the word and figures " section 13 " by Mah. 16 of 1963, s. 4(2).

⁴ Section 15A-I was inserted by Mah. 17 of 1975, s. 3, Sch.

⁵ These words and figures were substituted for the words " in the State of Maharashtra " by Mah. 20 of 1978, s. 13, Sch.

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Provided that, in calculating the additional tax payable by the dealer, the tax payable under the other provisions of this Act in respect of sales or purchases of Declared goods, betelnuts, safety matches (excluding matches ordinarily used as fire-works), agricultural machinery and implements and components, etc., to which entry 12 in Schedule C applies, kerosene, footwear to which entry 21 (a) in Schedule C applies, hydrogenated vegetable oils including *vanaspati* and vegetable non-essential oils to which entry 6A in Schedule D applies, shall not be taken into consideration.

(2) Notwithstanding anything contained in this Act, no dealer shall be entitled to collect any sum by way of additional tax payable by him under this section.]

[15A. Where any goods are sold or purchased and such goods are packed in any materials, the tax shall be leviable on the sales or purchases of such packing materials (whether such materials are separately charged for or not) at the same rate of tax (if any) as is applicable to the sales or purchases, as the case may be, of the goods themselves].

Rate of tax on packing materials.

16. (1) Where a Commission agent sells any taxable goods on behalf of his principal such Commission agent and his principal shall both be jointly and severally liable to pay the tax or taxes on the turnover of such sales under section 6.

Commission agent liable to tax for sales on behalf of principal.

(2) If the principal, on whose behalf the Commission agent has sold goods, shows to the satisfaction of the Commissioner that the tax has been paid by his Commission agent on such goods under sub-section (1), the principal shall not be liable to pay the tax again in respect of the same transaction.

17. The State Government may by notification in the *Official Gazette* reduce any rate of tax specified in Schedule B, C, D or E in respect of any entry (or part thereof) in the said Schedules ; and may, by like notification,—

Power to reduce rate of tax and to amend Schedules.

(a) omit or amend any entry (or part thereof), but not so as to enhance the rate of tax in any case ;

(b) transpose any entry by deleting it from one of the Schedules and inserting it in or adding it to another ;

and thereupon, the Schedule shall be deemed to have been amended accordingly :

Provided that, no notification which transposes any entry from one Schedule to another as aforesaid, shall be issued by the State Government unless it has been laid in draft before the ²[Maharashtra] Legislative Assembly and has been approved by resolution of that Assembly ; and upon such approval, the notification may be issued and shall take effect in the form in which it is so approved.

⁵ Section 15A was inserted by Mah. 21 of 1962, s. 9.

¹ This word was substituted for the word "Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

¹[Any notification issued under this section shall take effect from the date of the publication thereof in the *Official Gazette* or from such other date as may be mentioned therein.]

No deductions under sections 8, 9 and 10 in certain cases.

²[17A. Where any entry (or part thereof) is transposed whether under section 17 or otherwise, by its deletion from one of the Schedules and its insertion in or addition to another Schedule, then if no tax on any sale or purchase of the goods specified in that entry (or part thereof) is leviable, the deductions provided in clause (ii) of section 8, or ³[clause (ii) of sub-section (1) of section 9], or as the case may be, clause (ii) of sub-section (1) of section 10 or clause (i) of sub-section (2) of that section, shall not apply to the resale of those goods.]

Liability of firms.

18. Notwithstanding any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment:

Provided that, where any such partner retires from the firm, he shall be liable to pay the tax and the penalty (if any) remaining unpaid at the time of his retirement, and any tax due up to the date of retirement though unassessed at that date.

Special provision regarding liability to pay tax in certain cases.

19. (1) Where a dealer, liable to pay tax under this Act, dies then,—

(a) if the business carried on by the dealer is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay the tax due from such dealer under this Act or under any earlier law, ⁴[in the like manner and to the same extent as the deceased dealer,] and

(b) if the business carried on by the dealer is ⁵[discontinued whether before or after his death,] his legal representative shall be liable to pay out of the estate of the deceased, ⁶[in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died] the tax (including any penalty) due from such dealer under this Act or under any earlier law,

whether such tax (including any penalty) has been assessed before his death but has remained unpaid, or is assessed after his death.

V of 1908.

⁷[*Explanation.*—In this sub-section, the expression “ legal representative ” has the meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908.]

(2) Where a dealer, liable to pay tax under this Act, is a Hindu undivided family, and the joint family property is partitioned amongst the various members or group of members, then each member or group of members shall be jointly and severally liable to pay the tax (including any penalty) due from the dealer under this Act or under any earlier law, up to the time of the partition, whether such tax (including any penalty) has been assessed before partition but has remained unpaid, or is assessed after partition.

(3) Where a dealer, liable to pay tax under this Act, is a firm, and the firm is dissolved, then every person who was a partner shall be jointly and severally liable to pay to the extent to which he is liable under section 18, the tax (including any

¹ This portion was added by Mah. 29 of 1965, s. 12.

² Section 17A was inserted by Mah. 21 of 1962, s. 10.

³ This was substituted for the words, figures and brackets “ clause (ii) of section 9 ” by Mah. 29 of 1965, s. 13.

⁴ These words were inserted by Mah. 42 of 1971, s. 3 (a).

⁵ These words were substituted for the words “ discontinued after his death ”, *ibid.*, s. 3(b)(i).

⁶ These words were substituted, *ibid.*, s. 3(b)(ii).

⁷ This *Explanation* was added, *ibid.*, s. 3(c).



penalty) due from the firm under this Act or under any earlier law, up to the time of dissolution, whether such tax (including any penalty) has been assessed before such dissolution but has remained unpaid, or is assessed after dissolution.

(4) Where a dealer, liable to pay tax under this Act, transfer or otherwise disposes of his business in whole or in part, or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof by any other person, the dealer and the person succeeding shall jointly and severally be liable to pay the tax (including any penalty) due from the dealer under this Act or under any earlier law, up to the time of such transfer, disposal or change, whether such tax (including any penalty) has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where the dealer, liable to pay tax under this Act,

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian, or

(b) are trustees who carry on the business under a trust for a beneficiary,

then, if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax (including any penalty) due from the dealer up to the time of the termination of the guardianship or trust, whether such tax (including any penalty) has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.

(6) Where a dealer, liable to pay tax under this Act, is succeeded in the business by any person in the manner described in clause (a) of sub-section (1) or in sub-section (4), then such person shall, notwithstanding anything contained in section 3, be liable to pay tax on the sales or purchases of goods made by him on and after the date of such succession, and shall (unless he already holds a certificate of registration) within thirty days thereof apply for registration:

Provided that, where such person resells any goods purchased by the dealer while carrying on business before such succession, he shall be entitled to such deduction in respect thereof as are permissible under section 7, 8, 9 or 10, as the case may be, had the resale been effected by the dealer himself.

CHAPTER III.

SALES TAX AUTHORITIES AND TRIBUNAL

20. (1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be called the Commissioner of Sales Tax. Sales Tax
Authorities.

(2) [Likewise,] the State Government may appoint Additional Commissioners of Sales Tax (if any); and such number of,—

(a) Deputy Commissioners,

(b) Assistant Commissioners,

(c) Sales Tax Officers, and

(d) other officers and persons, and give them such designations (if any), as that Government thinks necessary.

¹ This word was substituted for the words "To assist the Commissioner in the execution of his functions under this Act," by Mah. 21 of 1970, s. 2 (a).

(3) The Commissioner shall have jurisdiction over the whole of the [State of Maharashtra]; and an Additional Commissioner of Sales Tax, if any be appointed, shall have jurisdiction over the whole of the State, or where the State Government so directs, over any local area thereof. All other officers shall have jurisdiction over such local areas as the State Government may specify.

(4) The Commissioner shall have and exercise all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act, and an Additional Commissioner, if any be appointed, shall, save as otherwise directed by the State Government, have and exercise within his jurisdiction all the powers and perform all the duties, conferred or imposed on the Commissioner by or under this Act.

(5) A Deputy Commissioner shall [save as otherwise directed by the State Government,] have and exercise in the area within his jurisdiction all the powers, and shall perform all the duties, conferred or imposed on the Commissioner, by or under this Act; . * * * * *

(6) Assistant Commissioners, Sales Tax Officers and other officers shall, within their jurisdiction, exercise such of the powers and perform such of the duties of the Commissioner under this Act, as the Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to them either generally, or as respects any particular matter or class of matters.

(7) The State Government may, subject to such restrictions and conditions (if any) as it may impose, by notification in the *Official Gazette* delegate to the Commissioner the powers (not being powers relating to the appointment of Additional Commissioners or Deputy Commissioners) conferred on that Government by sub-sections (2) and (3).

[(7A) No person shall be entitled to call in question the territorial jurisdiction of any officer or person appointed under sub-section (2), after the expiry of sixty days from the date of receipt by such person of any notice under this Act or under any earlier law, issued by such officer or person. If within the period aforesaid, an objection is raised as to the jurisdiction of any such officer or person by submitting a memorandum to him, the officer or person shall refer the question to the Commissioner, who shall after giving the person raising the objection a reasonable opportunity of being heard, make an order determining the question. The order made by the Commissioner shall be final.]

(8) All officers and persons appointed under sub-section (2) shall be sub-ordinate to the Commissioner; and the sub-ordination of officers (other than the Commissioner), and of persons, amongst themselves shall be such as is prescribed.

¹ These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

² These words were inserted by Mah. 21 of 1970, s. 2 (b) (i).

³ The portion beginning with the words "but the Commissioner may," and ending with the words "restored to him or them" was deleted, *ibid*, s. 2 (b) (ii).

⁴ Sub-section (7A) was inserted by Mah. 21 of 1962, s. 11.

21.* ¹[(1) There shall be a Tribunal to be called "the Maharashtra Sales Tax Tribunal". Subject to the provisions of this section, the Tribunal shall consist of such number of members appointed by the State Government as that Government may from time to time consider necessary for the proper discharge of the functions conferred on the Tribunal by or under this Act.]

(2) The State Government shall appoint one of the members of the Tribunal to be the President thereof.

²[(3) The qualifications of the members constituting the Tribunal shall be such as may be prescribed and a member shall hold office for such period as the State Government may fix in his case.]

(4) Any vacancy in the membership of the Tribunal shall be filled up by the State Government as soon as practicable.

³[(5) The functions of the Tribunal may be discharged by any of the members sitting either singly, or in Benches of two or more members, as may be determined by the President.]

(6) ⁴[If the members of a Bench] are divided, the decision shall be the decision of the majority, if there be a majority, but if the members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President of the Tribunal for hearing on such point or points to one or more of the other members of the Tribunal; and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those who first heard it.

* * * * *

⁵[(6A) Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person ordered to pay the same as an arrear of land revenue.]

(7) Subject to the previous sanction of the State Government, the Tribunal shall for the purpose of regulating its procedure (including the place or places at which the Tribunal, ⁶[the Benches or the members] thereof shall sit] and the disposal of its business, make regulations consistent with the provisions of this Act and the rules.

(8) The regulations made under sub-section (7) shall be published in the *Official Gazette*.

¹ This sub-section was substituted by Mah. 40 of 1969, s. 3 (a).

² Sub-section (3) was substituted for the original by Bom. 69 of 1959, s. 3(1).

³ Sub-section (5) was substituted by Mah. 44 of 1964, s. 2(b).

⁴ These words were substituted for the words "If the members of the Tribunal or a Bench thereof" by Mah. 40 of 1969, s. 3(b).

⁵ Sub-section (6A) was deleted, *ibid*, s. 3(c).

⁶ Sub-section (6A) was inserted by Mah. 16 of 1963, s. 5.

⁷ These words were substituted for the words "or the Benches" by Mah. 44 of 1964, s. 2 (d).

⁸ Sub-section (2) of section 3 of Mah. 40 of 1969 reads as follows:—

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XL of
1969.

"(2) The Tribunal constituted by the State Government under section 21 of the principal Act and functioning immediately before the commencement of the Bombay Sales Tax (Amendment) Act, 1969, shall, from such commencement, be deemed to be the Tribunal constituted under the said section 21 as amended by the Amendment Act and each member thereof shall hold office for the remaining of the period which may have been fixed in his case."

CHAPTER IV

REGISTRATIONS, LICENCES, AUTHORIZATIONS, RECOGNITIONS AND PERMITS

Registration

22. (1) No dealer shall, while being liable to pay tax under section 3 or under sub-section (6) of section 19, carry on business as a dealer, unless he possesses a valid certificate of registration as provided by this Act :

Provided that, the provisions of this sub-section shall not be deemed to have been contravened, if the ¹[dealer] having applied for such registration as in this section provided, within the prescribed time or, as the case may be, within the period specified in sub-section (6) of section 19, carries on such business.

(2) Every dealer, required by sub-section (1) to possess a certificate of registration, shall apply in the prescribed manner, to the prescribed authority.

(3) If the prescribed authority is satisfied ²[after such inquiry as it deems fit] that an application for registration is in order, it shall register the applicant and issue to him a certificate of registration in the prescribed form.

(4) The prescribed authority may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time, any certificate of registration.

* * * * *

⁴(5A) If any person upon an application made by him has been registered as a dealer under this section, and thereafter it is found that he ought not to have been so registered under the provisions of this section, he shall be liable to pay tax on his sales or purchases made from the date on which his registration certificate took effect until it is cancelled—notwithstanding that he may not be liable to pay tax under section 3.]

(6) Where—

(a) any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, ⁵[or has been transferred or otherwise disposed of,] or

(b) neither the turnover of sales nor the turnover of purchases of a Registered dealer has during any year exceeded the relevant limit specified in sub-section (4) of section 3,

and the dealer applies in the prescribed manner for cancellation of his registration, the prescribed authority shall cancel the registration with effect from such dates as it may fix in accordance with the rules :

⁶Provided that, where the Commission is satisfied that any business in respect of which a certificate has been issued under this section has been discontinued ⁷[or transferred or disposed of] and the dealer has failed to apply as aforesaid for cancellation of registration, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, cancel the registration with effect from such date as he may fix to be the date from which the business has been discontinued] ⁸[or transferred or disposed of, as the case may be]:

¹ This word was substituted for the word " person " by Bom. 69 of 1959, s. 4.

² These words were inserted by Mah. 29 of 1965, s. 14 (a).

³ Sub-section (5) was deleted, *ibid*, s. 14 (b).

⁴ Sub-section (5A) was inserted by Mah. 21 of 1962, s. 12(1).

⁵ These words were inserted by Mah. 40 of 1969, s. 4(a).

⁶ This proviso was inserted, by Mah. 21 of 1962, s. 12(2).

⁷ These words were inserted by Mah. 40 of 1969, s. 4 (b) (i).

⁸ These words were inserted, *ibid*, s. 4(b) (ii).

¹[Provided further that, the cancellation of a certificate of registration on an application of the dealer or otherwise,] shall not affect the liability of the dealer to pay the tax (including any penalty) due for any period prior to the date of cancellation whether such tax (including any penalty) is assessed before the date of cancellation but remains unpaid, or is assessed thereafter.

23. Where, during the previous or current year, the turnover of sales by Licences. a Registered dealer to other Registered dealers exceeds fifty thousand rupees, he may apply for a Licence to the Commissioner. Subject to the provisions of section 27 the Commissioner shall, if the dealer satisfies such further requirements (including the furnishing of adequate security) as may be prescribed, issue to him a Licence in such form, and subject to such conditions, as may be prescribed.

Explanation.—Where a Registered dealer has during the year ²[ending on the 31st day of March 1959 or the year] commencing on the 1st day of April 1959 been a dealer registered under an earlier law, and the turnover of sales made by him during that year to other dealers registered under the earlier law had exceeded fifty thousand rupees, he may also apply under this section for a Licence to the Commissioner, and the Commissioner shall issue to him a Licence in the manner aforesaid.

24. Where, during the previous or current year, the turnover of sales of a Registered dealer of goods— Authorizations.

(a) which are exported by him from the State outside the territory of India, or despatched by him from the State to any place in India outside the State, and

(b) which are sold by him to an Authorized dealer and exported or despatched by that dealer to any destination referred to in clause (a),

exceeds thirty thousand rupees, he may apply for an Authorization to the Commissioner. Subject to the provisions of section 27 the Commissioner shall, if the Registered dealer satisfies such further requirements (including the furnishing of adequate security) as may be prescribed, issue to him an Authorization in such form, and subject to such conditions, as may be prescribed.

Explanation.—Where a Registered dealer has during the year ³[ending on the 31st day of March 1959 or the year] commencing on the 1st day of April 1959 been a dealer registered under an earlier law, and the turnover of sales made by him during that year—

(i) of goods which were exported or despatched by him to a destination referred to in clause (a), and

(ii) of goods which were sold by him to dealers registered under an earlier law who exported or despatched them to any such destination,

had exceeded thirty thousand rupees, he may also apply under this section for an Authorization to the Commissioner, and the Commissioner shall issue to him an Authorization in the manner aforesaid.

¹ These words were substituted for the words "Provided that the cancellation of a certificate of registration" by Mah. 21 of 1962, s. 12 (3).

² This portion was inserted by Bom. 69 of 1959, s. 5.

³ This portion was inserted, *ibid.*, s. 6.

Recognitions. 25. Where during the previous or current year, the value of all taxable goods manufactured by a Registered dealer for sale by him exceeds Rs. 2,500, he may apply for Recognition to the Commissioner. ¹[Subject to the provisions of section 27, the Commissioner shall, in respect of any goods required by the dealer for use within the State in the manufacture of taxable goods for sale by him or in the packing of the goods so manufactured], if the dealer satisfies such further requirements (including the furnishing of adequate security) as may be prescribed, issue to him a Recognition in such form, and on such conditions, as may be prescribed :

²[Provided that, the Commissioner may at any time—

(a) on an application by the dealer in this behalf, and after such inquiry as he deems fit, add to, or delete from, the Recognition issued to the dealer, any goods, or class of goods ; or

(b) notwithstanding anything contained in section 57, of his own motion, after giving the dealer a reasonable opportunity of being heard, and for reasons to be recorded in writing, delete any goods or class of goods specified in such Recognition.]

Permits. 26. A Registered dealer, who *bona fide* buys or sells for an agreed commission any goods on behalf of a principal mentioned in his account in respect of each transaction and whose turnover of such purchases during the previous year or current year exceeds thirty thousand rupees, may apply for a Permit to the Commissioner. Subject to the provisions of section 27, the Commissioner shall, if the dealer satisfies such further requirements (including the furnishing of adequate security) as may be prescribed, issue to him a Permit in such form, and subject to such conditions, as may be prescribed.

Commissioner may refuse Licence, etc. 27. The Commissioner may refuse to grant a Licence, or as the case may be, Authorization, Recognition or Permit, to a dealer ³[under any of the following circumstances] that is to say,—

(a) if a Licence, or as the case may be, Authorization, Recognition or Permit previously granted under this Act or any earlier law to such dealer, has been cancelled in the circumstances other than those referred to in sub-section (1) of section 28 ;

(b) during any period of suspension of the dealer's Licence, or as the case may be, Authorization, Recognition or Permit ;

(c) if the dealer—

(i) has failed to pay any tax (including any penalty) due from him by or under any provisions of this Act, or any earlier law ; or

¹ This portion was substituted for the portion beginning with words " Subject to the provisions " and ending with words and brackets " in the Official Gazette specify " by Mah. 21 of 1962, s. 13.

² This proviso was added by Mah. 29 of 1965, s. 15.

³ These words were substituted for the words " under the following circumstances " by Bom. 69 of 1950, s. 7.

(ii) has failed, without sufficient cause, to furnish any returns required to be furnished by or under the provisions of this Act (other than the provisions of section 51), or any earlier law ; or

(iii) is an undischarged insolvent ; or

(iv) has been convicted of an offence under this Act or any earlier law ;

(d) if the dealer is a firm, and any partner thereof is a person,—

(i) whose Licence, Authorization, Recognition or Permit has been cancelled in the circumstances referred to in clause (a), or

(ii) to whom a Licence, Authorization, Recognition or Permit, was previously refused in the circumstances referred to in clause (c).

28. (1) If—

(a) the registration of a Licensed dealer, Authorized dealer, Recognised dealer or Commission agent holding a Permit is cancelled ; or

Cancellation
or suspen-
sion of
Licence, etc.

(b) in any year,—

(i) the turnover of sales of a Licensed dealer or of an Authorized dealer or, as the case may be, the turnover of purchases of a Commission agent holding a permit fails to exceed the amount requisite for the grant of licence, Authorization or Permit, or

(ii) the value of taxable goods manufactured for sale by a Recognised dealer fails to exceed the amount requisite for the grant of a Recognition ; or

(c) the Licensed dealer, Authorized dealer, Recognized dealer or Commission agent holding a Permit does not wish to continue to have a Licence, Authorization, Recognition or Permit,

then, in the circumstances stated—

(i) in clause (a), the dealer shall forthwith,

(ii) in clause (b), the dealer shall within fifteen days from the end of such year,

(iii) in clause (c), the dealer may at any time,

present his Licence, Authorization, Recognition, or Permit to the Commissioner for cancellation, and the Commissioner shall cancel the Licence, Authorization Recognition or, as the case may be, the Permit ; and accordingly, in the circumstances stated in clause (a) the Licence, Authorization, Recognition or Permit shall stand cancelled from the date of the cancellation of the registration, and in any other case it shall cease to have effect from the date of presentation for cancellation.



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(2) If a Licensed dealer, Authorised dealer, Recognised dealer or Commission agent holding a Permit—

(a) fails to pay any tax (including any penalty) due from him under any provision of this Act, or of any earlier law, or

(b) contravenes or has contravened any provisions of this Act or any condition of his Licence, Authorization, Recognition or Permit, or

(c) becomes an insolvent, or

(d) has been convicted of an offence under this Act or any earlier law,

the Commissioner may, after giving the Licensed dealer, or as the case may be, the Authorized dealer, Recognised dealer or Commission agent, a reasonable opportunity of being heard, suspend the Licence or, as the case may be, the Authorization, Recognition or Permit, for such period as he thinks fit, or cancel it.

29. Save as otherwise provided in section 31, a certificate of registration, Licence, Authorization, Recognition or Permit shall be personal to the dealer to whom it is granted, and shall not be transferable.

Non-transferability of Registration, Licence, etc.

30. If any dealer liable to pay tax under this Act—

(a) sells or otherwise disposes of his business or any part thereof, or effects or knows of any other change in the ownership of the business, or

(b) discontinues his business, or changes the place thereof or opens a new place of business, or

(c) changes the name or nature of his business, or

(d) being a manufacturer, effects any change in the classes of goods sold or brought by him, or

(e) enters into a partnership or other association in regard to his business,

Information to be furnished regarding changes in business, etc.

he shall, within the prescribed time, inform the prescribed authority accordingly; and where any such dealer dies, his executor, administrator or other legal representative, or where any such dealer is a firm and there is a change in the constitution of the firm or the firm is dissolved every person who was a partner thereof, shall, in like manner, inform the said authority of such death, change in the constitution or, as the case may be, dissolution.

31. Where a Registered dealer—

(a) effects change in the name of his business, or

(b) ¹[is] a firm, and there is a change in the constitution of the firm without dissolution thereof, or

(c) ¹[is] a trustee of a trust, and there is change in the trustees thereof, or

(d) ¹[is] a guardian of a ward, and there is a change in the guardian,

Certificate of registration, Licence, etc., to continue in certain circumstances.

then, merely by reason of any of the circumstances aforesaid, it shall not be necessary for the dealer, or the firm with the changed constitution, or the new trustees, or new guardian to apply for a fresh certificate of registration and on information being furnished in the manner required by section 30, the certificate of registration shall

¹ This word was substituted for the word "being" by Bom. 69 of 1959, s. 8.

be amended; and any Licence, Authorization, Recognition or Permit granted to the Registered dealer prior to any such change as is mentioned aforesaid shall, subject to the provision of section 28, also continue to be valid, as also any certificates given under section 11 or 12 under such Licence, Authorization, Recognition or Permit.

CHAPTER V.

RETURNS, ASSESSMENT, PAYMENT, PENALTY, RECOVERY AND REFUND OF TAX.

Returns.

32. (1) Every Registered dealer shall furnish returns for such period, by such dates, and to such authority, as may be prescribed:

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, ¹[exempt any such dealer from furnishing such returns or permit any such dealer].—

(a) to furnish them for such different period, or

(b) to furnish a consolidated return ²[relating to all or any of the places of business] of the dealer in the State for the said period, or for such different period, to such authority, as he may direct.

(2) If the Commissioner has reason to believe—

(a) that the turnover of sales or the turnover of purchases of any dealer is likely to exceed the relevant limit specified in sub-section (4) of section 3 for liability to pay tax, or

(b) that either the turnover of sales or the turnover of purchases of any dealer has during any year exceeded—

(i) Rs. 8,000 in the case of a dealer who is an importer or manufacturer, or

(ii) Rs. 25,000 in the case of any other dealer,

he may, by notice served in the prescribed manner, require such dealer to furnish returns as if he were a Registered dealer; but no tax shall be payable by such dealer unless his turnover exceeds the relevant limit specified in sub-section (4) of section 3, nor otherwise than in accordance with the other provisions of this Act.

(3) If any dealer having furnished returns under sub-section (1) or (2), discovers any omission or incorrect statement therein, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return.

Assessment
of taxes.

33. ³[(1) The amount of tax due from a dealer liable to pay tax shall be assessed separately for each year during which he is so liable :

Provided that, the Commissioner may, subject to such conditions as may be prescribed, and for reasons to be recorded in writing, assess the tax due from any dealer during a part of a year :

Provided further that, when a Registered dealer fails to furnish any return relating to any period of any year, by the prescribed date, the Commissioner may, if he thinks fit, assess the tax due from such dealer separately for different parts of such year.]

¹ These words were substituted for the words " exempt any dealer required to furnish returns under this section " by Bom. 69 of 1959, s. 9.

² These words were substituted for the words " relating to all the places of business " by Mah. 12 of 1962, s. 14.

³ Sub-section (1) was substituted by Mah. 32 of 1972, s. 2(a).

(2) If the Commissioner is satisfied that the returns furnished ¹[by a Registered dealer] in respect of any period are correct and complete, he shall assess the amount of tax due from the dealer on the basis of such returns.

(3) If the Commissioner is not satisfied that the returns furnished ¹[by a Registered dealer] in respect of any period are correct and complete, and he thinks it necessary to require the presence of the dealer or the production of further evidence, he shall serve on such dealer in the prescribed manner a notice 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 such dealer relies in support of his returns, 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 Commissioner shall, after considering all the evidence which may be produced, assess the amount of tax due from the dealer.

(4) ²[If a Registered dealer] fails to comply with the terms of any notice issued under sub-section (3), the Commissioner shall assess, to the best of his judgement, the amount of tax due from him.

³[(5) If a Registered dealer does not furnish returns in respect of any period by the prescribed date, the Commissioner shall, at any time within eight years from the end of the year in which such period occurs, after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, the amount of the tax (if any) due from him.]

⁴[(6) If the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or failed to apply for registration within time as required by section 22, the Commissioner shall, at any time within eight years from the end of the year in which such period occurs, after giving the dealer a reasonable opportunity of being heard, proceed to assess, to the best of his judgement, the amount of tax (if any) due from the dealer in respect of that period, and any period or periods subsequent thereto.]

(7) Any assessment made under this section shall be without prejudice to any penalty, or prosecution for an offence, under this Act.

34. Where in respect of any tax (including any penalty) due from a dealer under this Act or under any earlier law, any other person is liable for the payment thereof under section 19, all the relevant provisions of this Act or, as the case may be, of the earlier law, shall in respect of such liability apply to such person also, as if he were the dealer himself.

Applicability of all the provisions of this Act or earlier law to person liable to pay tax under section 19.

35. (1) ⁵[If, after a dealer has been assessed under section 33 or under section 4 or under section 41, for any year or part thereof, the Commissioner has reason to believe that any turnover of sales or turnover of purchases of any goods has in respect of that year or part thereof escaped assessment, or has been under-assessed or assessed at a lower rate, or that any deduction has been wrongly made or any drawback, set-off or refund has been wrongly granted, then the Commissioner may,—]

Reassessment of turnover escaping assessment, under-assessed, etc.

* * * * *

¹ These words were inserted by Mah. 32 of 1972, s. 2.

² These words were substituted for the words "If a dealer", *ibid.*

³ This sub-section was deemed always to have been substituted, *ibid.*

⁴ This portion was deemed always to have been substituted, *ibid.* s. 3(a)(i).

⁵ Clause (a) was deemed always to have been deleted by Mah. 21 of 1962, s. 21(1). Section 21 of Mah. 21 of 1962 also provides, that notwithstanding anything in any judgement, decree or order of a Court or order of a Tribunal, any proceedings commenced or continued (including any notice issued) or completed under the provisions of any earlier law, shall be valid and effected, and no such proceedings and, no assessment, reassessment, collection, refund or set-off, draw-back or penalty made, given, granted or imposed shall be called in question in any Court or Tribunal, or before any authority, on the ground only that the proceedings should have been commenced or continued or Bom. completed or any notice should have been issued under section 35 of the Bombay Sales Tax Act, 1959, LI of and within the period of limitation therein prescribed, and not under the provisions of any earlier law, 1959. in respect of any sale or purchases of any goods made before the 1st day of January 1960.

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(b) where he has reason to believe that the dealer has concealed such sales or purchases or any material particularly relating thereto, or has knowingly furnished incorrect returns, at any time within eight years, and

(c) in any case, at any time within five years,

[of the end of that year, after giving the dealer a reasonable opportunity of being heard, may proceed to assess or reassess, to the best of his judgement, the amount of tax due from such dealer :]

Provided that, the amount of tax shall be assessed at the rates at which it would have been assessed had there been no under-assessment or escapement, but after making deductions (if any) permitted from time to time by or under this Act, * * * :

Provided further that, where in respect of such turnover an order has already been passed in appeal or revision under this Act * * * , the Commissioner shall make a report to the appropriate appellate or revising authority under this Act, which shall thereupon after giving the dealer concerned a reasonable opportunity of being heard, pass such order as it deems fit.

(2) Nothing in sub-section (1) shall apply to any proceeding (including any notice issued) under section * * * 57 or 62.

(3) Nothing in section 57 or 62, shall affect a proceeding under this section.

Powers of
Commissioner of
assessment or
reassessment
of taxes due
prior to 1st
May 1960.

[35A. Where the amount of tax due from a dealer for any period prior to the 1st day of May 1960 has not been assessed or any turnover has escaped assessment or has been under-assessed or assessed at a lower rate or where any deductions have been wrongly made, then notwithstanding the reorganisation of the State of Bombay by the Bombay Reorganisation Act, 1960, it shall be competent to the Commissioner to assess or reassess, the amount of tax due in accordance with the relevant provisions of this Act or any earlier law in respect of the sales or purchases made by such dealer during such period within the territories in the State of Maharashtra :

Provided that, subject section 92 of the Bombay Reorganisation Act, 1960, in the case of consolidated returns furnished by a dealer for all the places of business in the State of Bombay before the 1st day of May 1960, the Commissioner shall complete the proceedings and assess the tax due from such dealer notwithstanding that the sales or purchases included therein were made in any territory now forming part of the State of Gujarat.]

¹ These words were deemed always to have been substituted by Mah. 32 of 1972, s. 3(a)(ii).

² The words " or as the case may be, any earlier law " were deemed always to have been deleted by Mah. 21 of 1962, s. 21(J).

³ The words " or the relevant earlier law " were deemed always to have been deleted, *ibid*.

⁴ The figures and word " 33 or " were deemed always to have been deleted by Mah. 32 of 1972, 3(b).

⁵ Section 35A was inserted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

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36. (1) Where any dealer or commission agent purchases any taxable goods under a certificate given by him under section 11 or 12¹ [or under any notification issued under section 41], and contrary to such certificate the goods are used for another purpose, or are not resold or despatched in the manner and within the period certified then the Commissioner may, after giving such dealer or commission agent a reasonable opportunity of being heard, by order in writing impose on him, in addition to any tax payable,—

Imposition of penalty in certain cases and bar to prosecution.

(a) if he has included the purchase price of the goods in his turnover of purchases as required by sub-section (1) of section 14, a sum by way of penalty not exceeding the amount of tax; and

(b) if he has not so included the purchase price as aforesaid, a sum by way of penalty not exceeding twice the amount of tax.

(2) ²[If, while assessing or re-assessing the amount of tax due from a dealer under any provisions of this Act or while passing any order in any appeal or revision proceedings,] it appears to the Commissioner that such dealer—

(a) has wilfully failed to apply for registration as required by section 22; or

(b) has, without reasonable cause, failed to comply with ³[any notice in any proceeding under section 33 or section 35] ; or

(c) has concealed the particulars of any transaction or ⁴[knowingly] furnished inaccurate particulars of any transaction liable to tax ;

the Commissioner may, after giving the dealer an opportunity of being heard by order in writing, impose upon the dealer by way of penalty, ⁵[in addition to any tax assessed or re-assessed or found due in the appeal or revision proceedings, as the case may be,] a sum not exceeding one and one-half times the amount of the tax.

⁶[Explanation.—(1) Where a dealer furnishing returns has been assessed by the Commissioner under sub-section (3) or (4) of section 33, or assessed under sub-section (3) of section 41, or re-assessed under clause (b) of sub-section (1) of section 35, or in whose case an order has been passed under section 55 or clause (a) of sub-section (1) of section 57, and the total amount of tax paid by the dealer for any year is found to be less than eighty per cent. of the amount of tax as so assessed or re-assessed or found due in appeal or revision, then, for the purpose of clause (c) he shall be deemed to have concealed the turnover, or knowingly furnished inaccurate turnover liable to tax, unless he proves to the satisfaction of the Commissioner that the payment of a lesser amount of tax was not due to gross or wilful neglect on his part.

(2) Where a dealer fails without sufficient cause to furnish returns in respect of any period by the prescribed date, then, for the purpose of clause (c), he shall be deemed (until the contrary is proved) to have concealed the whole turnover liable to tax as assessed or re-assessed or determined in an order passed under section 55 or clause (a) of sub-section (1) of section 57.]

¹ These words and figures were inserted by Mah. 21 of 1962, s. 15.

² This portion was substituted for the words and figures " If, while assessing the amount of tax due from a dealer under section 33," by Mah. 40 of 1969, s. 5(a)(i).

³ These words and figures were substituted for " the notice under sub-section (3) of section 33 " by Mah. 32 of 1972, s. 4.

⁴ This word was substituted for the word " deliberately " by Mah. 29 of 1965, s. 16(a).

⁵ These words were substituted for the words and figures " in addition to any tax assessed under section 33, " by Mah. 40 of 1969, s. 5(a)(ii).

⁶ This Explanation was substituted, *ibid.*, s. 5(a)(iii).

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Bombay Sales Tax Act, 1959

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¹[(2A) Where any dealer knowingly issues or produces a false bill, cash memorandum, voucher, declaration, certificate or other document by reason of which transaction of sale or purchase effected by him or by any other dealer is not liable to be taxed or is liable to be taxed at a reduced rate, then the Commissioner may, after giving such dealer a reasonable opportunity of being heard, by order in writing impose on him, in addition to any tax payable,—

(a) in the case of the first occasion of such issue or production, a sum by way of penalty not exceeding the amount of tax due in respect of the transaction; and

(b) in the case of the second or subsequent such occasion, a sum by way of penalty not exceeding twice the amount of tax due in respect of the transaction.

(2B) Where under the provisions of this Act or the rules made thereunder, a person furnishes a declaration or certificate by reason of which any tax is not leviable on any sale or purchase, and where such person knew or had reason to believe that such declaration or certificate was false, or such person fails to abide by, or acts in contravention of, the recitals or term of such declaration or certificate, the Commissioner may, after giving such person a reasonable opportunity of being heard, direct him to pay by way of penalty a sum not exceeding double the amount of tax which, in the opinion of the Commissioner, would have been leviable on such sale or purchase had such declaration or certificate not been furnished.]

(3) If a dealer does not, without reasonable cause, pay tax within the time he is required by or under the provisions of this Act to pay it, ²[the Commissioner may, after giving the dealer an opportunity of being heard, by an order in writing, impose upon the dealer by way of penalty, in addition to the amount of tax a sum equal to—

(a) ³[one and one half] per cent. of the amount of tax for each month for the first three months, after the last date by which the dealer should have paid that tax, and

(b) ⁴[two per cent.] of the amount of tax for each month thereafter during the time the dealer continues to make default in the payment of tax :

Provided that, the Commissioner or any appellate or revisional authority, may remit the whole or any part of the penalty payable in respect of any period.]

(4) If any dealer contravenes the provisions of section 47, the Commissioner may, after giving such dealer an opportunity of being heard, direct him to pay by way of penalty a sum not exceeding double the amount of such bill or cash memorandum in respect of which such contravention has occurred, or one hundred rupees, whichever is more.

(5) No prosecution for an offence under this Act, shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

¹ Sub-sections (2A) and (2B) were inserted by Mah. 42 of 1971, s. 4.

² This portion was substituted by Mah. 40 of 1969, s. 5(d).

³ These words were substituted for the words "one per cent" by Mah. 32 of 1973, s. 2(a).

⁴ These words were substituted for the words "one and one half per cent", *ibid.* s. 2(b).

37. ¹[(1) If any person—

(a) (i) not being a dealer liable to pay tax under this Act, collects any sum by way of tax, or

(ii) being a registered dealer, collects any amount by way of tax in excess of the tax payable by him, or

(iii) otherwise collects tax in contravention of the provisions of section 46, or

(b) being a dealer liable to pay tax under this Act, or being a dealer who was required to do so by the Commissioner by a notice served on him fails in contravention of sub-section (1) of section 48 to keep a true account of the value of the goods purchased or sold by him, or fails when directed so to do under that section to keep any account or record in accordance with the direction,—

he shall be liable to pay in addition to any tax for which he may be liable, a penalty of an amount as follows:—

(i) Where there has been a contravention referred to in clause (a) (i) or (iii), a penalty of an amount not exceeding two thousand rupees or double the sum collected by way of tax—whichever is less.

(ii) Where there has been a contravention referred to in clause (a)(ii) or (b), a penalty of an amount not exceeding two thousand rupees, and in addition, any sum collected by the person by way of tax in contravention of section 46 shall be forfeited to the State Government. When any order of forfeiture is made, the Commissioner shall publish or cause to be published a notice thereof for the information of the persons concerned giving such details and in such manner as may be prescribed.]

(2) If the Commissioner in the course of any proceeding under this Act or otherwise has reason to believe that any person has become liable to ²[a penalty or forfeiture or both penalty and forfeiture] of any sum under sub-section (1), he shall serve on such person a notice in the prescribed form requiring him on a date and at a place specified in the notice to attend and show cause why ²[penalty or forfeiture or both penalty and forfeiture] of any sum as provided in sub-section (1) should not be imposed on him.

(3) The Commissioner shall thereupon hold an inquiry and shall make such order as he thinks fit.

(4) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

38. (1) Tax shall be paid in the manner herein provided, and at such intervals as may be prescribed. Payment of tax, etc.

(2) A Registered dealer furnishing returns as required by sub-section (1) of section 32, shall first pay into a Government treasury, in the manner prescribed the whole of the amount of tax due from him according to such return ³[along with the amount of any penalty payable by him under section 36].

(3) A Registered dealer furnishing a revised return in accordance with sub-section (3) of section 32, which revised return shows that a larger amount of tax than already paid is payable, shall first pay into a Government treasury the extra amount of tax.

¹ This sub-section was substituted by Mah. 40 of 1969, s. 6(a).

² These words were deemed always to have been substituted, *ibid.*, s. 6(b).

³ These words and figures were added by Mah. 16 of 1963, s. 6.

(4) (a) The amount of tax—

(i) ¹*due where returns have been furnished without full payment therefor, or

(ii) assessed or re-assessed for any period under section 33 or section 35 less any sum already paid by the dealer in respect of such period, ²[or

³[(iii) assessed under sub-section (3) of section 41, and]

(b) the amount of penalty (if any) levied under section 36 or 37, and

(c) the sum (if any) forfeited to the State Government under section 37, ⁴[and

(d) the amount of fine (if any) imposed under sub-section (3) of section 53.]

shall be paid by the dealer or the person liable therefor into a Government treasury, by such date as may be specified in a notice issued by the Commissioner for this purpose being a date not earlier than thirty days from the date of service of the notice :

Provided that, the Commissioner or an appellate authority in an appeal under section 55 may, in respect of any particular dealer or person, and for reasons to be recorded in writing, extend the date of payment, or allow him to pay the tax or penalty (if any) or the sum forfeited, by instalments.

(5) Any tax, penalty or sum forfeited, which remains unpaid after the date specified in the notice for payment, or after the extended date of payment, and any instalment not duly paid, shall be recoverable as an arrear of land revenue.

⁵[(6) Notwithstanding anything contained in this Act or in any other law for the time being in force, where any sum collected by a person by way of tax in contravention of section 46, is forfeited to the State Government under section 37 and is recovered from him, such payment or recovery shall discharge him of the liability to refund the sum to the person from whom it was so collected. A refund of such sum or any part thereof can be claimed from Government by the person from whom it was realised by way of tax, provided that an application for such claim is made by him in writing in the prescribed form to the Commissioner, within one year from the date of the order of forfeiture. On receipt of any such application, the Commissioner shall hold such inquiry as he deems fit, and if the Commissioner is satisfied that the claim is valid and admissible and that the amount so claimed as refund was actually paid in Government treasury or recovered, and no draw-back, set-off, refund or remission in respect of that amount was granted, he shall refund the sum or any part thereof, which is found due to the person concerned].

⁶[(7) Where any sum so forfeited is paid into the Government treasury or recovered as an arrear of land revenue at any time before the commencement of the Bombay Sales Tax (Amendment) Act, 1969, a claim for refund may be made by the person concerned to the Commissioner in accordance with sub-section (6), within one year from such commencement].

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XL of
1969.

⁷[38A. The amount of tax, penalty, interest, composition money, fine or any other sum payable, and the amount of draw-back, set-off or refund due under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then if such part is fifty paise or more, it shall be increased to one rupee, and if such part is less than fifty paise, it shall be ignored :

Rounding
off the tax
etc.

Provided that, nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act.]

¹ The word " assessed " was deleted by Bom. 69 of 1959, s. 11.

² This word was substituted for the word " and " by Mah. 21 of 1962, s. 16(1).

³ Sub-clause (iii) was inserted, *ibid.*, s. 16(2).

⁴ This portion was inserted by Mah. 62 of 1974, s. 8.

⁵ Sub-section (6) deemed always to have been added by Mah. 40 of 1969, s. 7(a).

⁶ Sub-section (7) was added, *ibid.*, s. 7(b).

⁷ Section 38A was inserted by Mah. 32 of 1973, s. 3.

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39. Notwithstanding anything contained in any law or contract to the contrary, Special mode of recovery.
the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer at his last address known to the Commissioner, require—

(a) any person from whom any amount of money is due, or may become due to a dealer on whom notice has been served under sub-section (4) of section 38, or

(b) any person who holds or may subsequently hold money for or on account of such dealer,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax, penalty and sum forfeited under this Act, or the whole of the money when it is equal to or less than that amount.

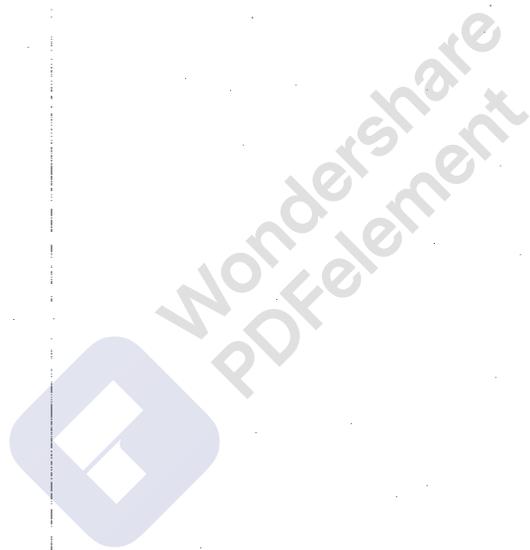
Explanation.—For the purposes of this section, the amount of money due to a dealer from, or money held for or on account of a dealer by, any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such dealer to such person.

The Commissioner may at any time, or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

Any person discharging any liability to the dealer after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the dealer for tax penalty and sum forfeited, whichever is less.

Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the dealer or that he does not hold any money for or on account of the dealer, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.



Any amount of money which a person is required to pay to the Commissioner, or for which he is personally liable to the Commissioner under this section shall if it remains unpaid be recoverable as an arrear of land revenue.

¹[39A. (1) Where any notice of demand in respect of any tax or penalty (hereinafter in this section referred to as "Government dues") is served upon a dealer or the person liable therefor under sub-section (4) of section 38, and any appeal, revision application or other proceeding is filed or taken in respect of such Government dues, then,—

Continuation
and valida-
tion of
certain
recovery
proceedings.

(a) where such Government dues are enhanced in such appeal, revision or proceeding, the Commissioner shall serve upon the dealer or person as the case may be, another notice only in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice or notices of demand served upon him before the disposal of such appeal, revision application or proceeding may, without the service of any fresh notice, be continued from the stage at which such proceedings stood immediately before such disposal ;

(b) where such Government dues are reduced in such appeal, revision or proceeding,—

(i) it shall not be necessary for the Commissioner to serve upon the dealer or person a fresh notice ;

(ii) the Commissioner shall give intimation of the fact of such reduction to him ;

(iii) any recovery proceedings initiated on the basis of the notice or notices of demand served upon him before the disposal of such appeal, revision application or proceeding may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal ;

(c) no recovery proceedings in relation to such Government dues shall be invalid by reason only that no fresh notice of demand was served upon the dealer or person after the disposal of such appeal, revision application or proceeding or that such Government dues have been enhanced or reduced in such appeal, revision or proceeding :

Provided that, where any Government dues are reduced in such appeal, revision or proceeding and the dealer or person is entitled to any refund thereof, such refund shall be made in accordance with the provisions of section 43.

(2) For the removal of doubts, it is hereby declared that no fresh notice of demand shall be necessary in any case where the amount of Government dues is not varied as a result of any order passed in appeal, revision or other proceeding under this Act.

(3) The provisions of this section shall apply and shall be deemed always to have applied, in relation to every notice of demand served by the Commissioner upon a dealer or any other person liable for any Government dues, whether

such notice was or is served before or after the commencement of the Bombay Sales Tax (Amendment) Act, 1965.]

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of
1965.

Lump-sum
payment of
tax.

40. The Commissioner may, in such circumstances, and subject to such conditions, as may be prescribed, permit any dealer to pay in lieu of the amount of tax payable by him under the provisions of this Act in respect of any period, a lump-sum, determined in the prescribed manner, by way of composition.

Exemption.

41. ¹[(1)] Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest, by notification in the *Official Gazette*, exempt any specified class of sales or purchases from payment of the whole or any part of any tax payable under the provisions of this Act ²[and such exemption shall take effect from the date of the publication of the notification in the *Official Gazette* or such other date as may be mentioned therein.]

³[(2) Where any specified class of sales or purchases is exempt from the payment of tax under sub-section (1) and if there be a breach of any of the conditions subject to which such exemption was granted, the seller or purchaser responsible for such breach shall be liable to pay tax on such sales or purchases as if no such exemption had been granted—notwithstanding that he may not be liable to pay tax under section 3.

(3) If the Commissioner has reason to believe that any person is liable to pay tax under sub-section (2), the Commissioner shall, after giving him a reasonable opportunity of being heard, assess the amount of tax so due.]

Draw-back,
set-off,
refund, etc.

42. The State Government may by rules provide that—

(a) in such circumstances and subject to such conditions as may be specified in the rules a draw-back, set-off or refund of the whole or any part of the tax—

(i) paid or levied or leviable under any earlier law in respect of any earlier sales or purchases of goods which are held in stock by a dealer at the commencement of this Act, be granted to such dealer, or

(ii) paid or levied or leviable in respect of any earlier sale or purchase of goods under this Act or any earlier law, be granted to the purchasing dealer ;

(b) for the purpose of the levy of tax under any of the provisions of this Act the sale price or purchase price shall in the case of any class of sales or purchases be reduced to such extent, and in such manner, as may be specified in the rules.

Refund of
excess pay-
ment.

43. The Commissioner shall 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 the person by deduction of such excess from the amount of tax and penalty due in respect of any other period :

Provided that, the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (4) of section 38 has been issued, and shall then refund the balance (if any).

¹ Section 41 was renumbered as sub-section (1) of that section by Mah. 21 of 1962, s. 17.

² This portion was added by Mah. 29 of 1965, s. 18.

³ Sub-sections (2) and (3) were inserted by Mah. 21 of 1962, s. 17.

[44. Where any Declared goods are sold by a dealer in the course of inter-State trade or commerce and tax has been paid by him under the Central Sales Tax Act, 1956, in respect of the sale of such goods in the course of inter-State trade or commerce, and such dealer shows to the satisfaction of the Commissioner that a tax under this Act or any earlier law has been levied in respect of any earlier sale or purchase of such goods made in the State after the 1st day of October 1958, then an amount equal to the tax so levied shall be reimbursed to such dealer making such sale in the course of inter-State trade or commerce, in such manner and subject to such conditions as may be prescribed.]

Refund of tax on Declared goods in the course of inter-State trade or commerce.

[44A. (1) Where an amount required to be refunded by the Commissioner to any person by virtue of an order issued under this Act is not so refunded to him within ninety days of the date of the order, the State Government shall pay such person simple interest ³[at nine per cent per annum] on the said amount from the date immediately following the expiry of the period of ninety days to the date of the refund.]

Interest on delayed refunds.

Explanation.—If the delay in granting the refund within the period of ninety days aforesaid is attributable to the dealer, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable.

(2) Where any question arises as to the period to be excluded for the purposes of calculation of interest under the provisions of this section, such question shall be determined by the Commissioner, whose decision shall be final.]

[44B. (1) Where an order giving rise to a refund is the subject-matter of an appeal or further proceeding or where any other proceeding under this Act is pending, and the authority competent to grant such refund is of the opinion that the grant of the refund is likely to adversely affect the revenue, such authority may, with the previous approval of the Commissioner, withhold the refund till such time as the Commissioner may determine.]

Power to withhold refund in certain cases.

(2) Where a refund is withheld under sub-section (1), the State Government shall pay interest in accordance with the provisions of the last preceding section on the amount of refund ultimately determined to be due to the person as a result of the appeal or further proceeding, for the period from the date immediately following the expiry of ninety days from the date of the order referred to in sub-section (1) to the date of refund.]

45. The Commissioner may, in such circumstances and subject to such conditions as may be prescribed, remit the whole or any part of the tax payable, in respect of any period, by any dealer :

Remission of tax.

Provided that, if the amount to be remitted exceeds two thousand rupees, the remission of the excess shall not be made without the previous sanction of the State Government.

46. (1) No person shall collect any sum by way of tax in respect of sales of any goods on which by virtue of section 5 no tax is payable.

Prohibition against collection of tax in certain cases.

¹ Section 44 was substituted by Mah. 32 of 1973, s. 4.

² Section 44A was inserted by Mah. 29 of 1965, s. 19.

³ These words were substituted for the words "at four and half per cent. per annum" by Mah. 42 of 1971, s. 5.

⁴ Section 44B was inserted, *ibid.*, s. 6.

(2) No person, who is not a Registered dealer and liable to pay tax in respect of any sale or purchase, shall collect on the sale of any goods any sum by way of tax from any other person¹ [and no Registered dealer shall collect any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act :]

Provided that, this sub-section shall not apply where a person is required to collect such amount of the tax separately in order to comply with the conditions and restrictions imposed on him under the provisions of any law for the time being in force.

(3) Notwithstanding anything contained in sub-section (2), a dealer who has been permitted by the Commissioner to pay a lump-sum payment under section 40 shall not collect any sum by way of tax on the sales of goods if made during the period to which such lump-sum payment applies.

Memorandum of sales or purchases. 47 If—

(a) a Registered dealer sells goods to another Registered dealer ; or

(b) a Registered dealer whose turnover of sales has exceeded sixty thousand rupees in the previous year, sells in the current year any goods exceeding three rupees in value in any one transaction to any other person ;

he shall issue to the purchaser a bill or cash memorandum serially numbered, signed and dated by him or his servant, manager or agent, and showing therein such other particulars as may be prescribed. He shall keep a counterfoil or duplicate of such bill or cash memorandum duly signed and dated, and preserve it for a period of not less than three years from the date of sale.

CHAPTER VI.

LIABILITY TO PRODUCE ACCOUNTS AND SUPPLY INFORMATION

Accounts. 48. (1) Every dealer liable to pay tax under this Act, and every other dealer who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall keep a true account of the value of the goods purchased or sold by him.

(2) If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a dealer is liable to tax during any period, or are so kept as not to enable a proper scrutiny of the returns or the statements furnished, the Commissioner may require such dealer by notice in writing to keep such accounts (including records of sales or purchases) in such form or manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3) The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer, or by notification in the *Official Gazette* direct any class of dealers, to maintain accounts and records showing such particulars regarding their purchases, sales or deliveries of goods, in such form, and in such manner, as may be specified by him.

[(4) Every registered dealer shall ordinarily keep all his accounts, registers and documents relating to his stocks of goods, or to purchases, sales and deliveries of goods made by him, at the place or places on business specified in his certificate of registration or, with the previous approval of the Commissioner, at such other place as may be agreed to by the Commissioner.]

¹ These words were deemed always to have been inserted by Mah. 21 of 1962, s. 18.

² Sub-section (4) was inserted by Mah. 42 of 1971, s. 7.

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Bombay Sales Tax Act, 1959

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49. (1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to stocks of goods of, or to sales, purchases and deliveries of goods by, the dealer, or any other information relating to his business, as may be necessary for the purposes of this Act.

Production and inspection of accounts and documents, and search of premises.

¹[(2) All accounts, registers and documents relating to stocks of goods of, or to purchases, sales and deliveries of goods by, any dealer and all goods and cash kept in any place of business of any dealer, shall at all reasonable times be open to inspection by the Commissioner, and the Commissioner may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of the goods and cash found as appear to him necessary for the purposes of this Act.]

(3) If the Commissioner has reason to believe that any dealer ²[has evaded or] is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business of any dealer, or any other place where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stocks of goods relating to his business.

³49A. (1) In this section, the expression "fire" means the fire which broke out on the 26th day of October 1964 in the buildings in the Swadeshi Mills Compound, Charni Road, Bombay.

Special powers for reconstitution of records destroyed by fire in Bombay on 26th October 1964.

(2) If the Commissioner is satisfied that any records pertaining to a dealer have been destroyed by fire, he may by notice in writing require the dealer to attend before him on a date and at a place specified in the notice, or to produce before him any accounts or registers or documents or copies thereof or to furnish fresh returns under this Act, or any earlier law for such period, by such dates and to such authority as may be stated in the notice (being returns for a period for which the dealer has not yet been assessed), or to furnish true copies of or extracts from any documents already submitted to the Commissioner on or before the 26th day of October 1964, or to furnish any other information relating to the business of the dealer as may be specified in the notice, being information which the Commissioner considers it necessary for facilitating the work of assessment (including reassessment) or the collection of the tax from such dealer under this Act or under any earlier law.

(3) Without prejudice to the generality of the powers conferred by sub-section (2), the Commissioner may require the dealer to produce for inspection or furnish copies of or extracts from, all or any of the following, namely :—

(a) application for registration certificate, Licence, Authorisation, Recognition or Permit made under section 22, 23, 24, 25 or 26, as the case may be ;

(b) registration certificate, Licence, Authorisation, Recognition or Permit granted to the dealer ;

¹ Sub-section (2) was substituted by Mah. 29 of 1965, s. 20.

² These words were inserted by Bom. 69 of 1959, s. 13.

³ Section 49A was inserted by Mah. 44 of 1964, s. 3.

- (c) return furnished by the dealer ;
- (d) proof of payment of tax and penalty by the dealer ;
- (e) a certified copy of the assessment order given to the dealer ;
- (f) any notice of demand served on the dealer ;
- (g) any declaration made under section 50 ;
- (h) specimen signatures furnished under rule 13-A of the Bombay Sales Tax Rules, 1959 ;
- (i) any nomination made under rule 14 of the said rules ;
- (j) any statement in Form 32 or 32A furnished under rule 45 of the said rules.

(4) For securing compliance of any notice given under this section, the Commissioner shall have all the powers mentioned in sub-sections (2), (3) and (4) of the last preceding section.

(5) Where any person is prosecuted for failure to comply with any requirement made of him under this section, the burden of proving that he had reasonable excuse for such failure, shall be on him.]

Dealer to declare the name of manager of his business.

50. Every dealer, who is liable to pay tax, and who is a Hindu undivided family, or an association or club or society or firm or company, or who carries on business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed send to the authority prescribed a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be the manager or managers of such dealer's business for the purposes of this Act. Such declaration may be revised from time to time.

Power to collect statistics.

51. (1) If the State Government considers that for the purposes of the better administration of this Act, it is necessary so to do, it may, by notification in the *Official Gazette*, direct that statistics be collected relating to any matter dealt with by or under this Act.

(2) Upon such direction being made, the State Government or any person or person authorised by it in this behalf may, by notification in the *Official Gazette*, and by notice in any newspapers or in such other manner as in its or his opinion is best calculated to bring the notice to the attention of dealers, call upon all dealers or any class of dealers to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which the persons to whom or, the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.

CHAPTER VII.

PROCEEDINGS.

Determination of disputed questions.

52. (1) [If any question arises, otherwise than in proceedings before a Court, or before the Commissioner has commenced assessment or reassessment of a dealer under section 33 or 35, whether, for the purposes of this Act—]

- (a) any person, society, club or association or any firm or any branch or department of any firm, is a dealer, or

¹ This portion was substituted by Mah: 29 of 1965, s. 21(a).

(b) any particular thing done to any goods amounts to or results in the manufacture of goods, within the meaning of that term, or

¹[(c) any transaction is a sale or purchase, or where it is a sale or purchase the sale price or the purchase price, as the case may be, therefor, or]

(d) any particular dealer is required to be registered, or

(e) any tax is payable in respect of any particular sale or purchase, or if tax is payable the rate thereof,

the Commissioner shall make an order determining such question.

²[*Explanation.*—For the purposes of this sub-section, the Commissioner shall be deemed to have commenced assessment or reassessment of a dealer under section 33 or 35, when the dealer is served with any notice by the Commissioner under section 33 or 35, as the case may be.]

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, as respects any sale or purchase effected prior to the determination.

(3) If any such question arises from any order already passed under this Act or any earlier law, no such question shall be entertained for determination under this section; but such question may be raised in appeal against, or by way of revision of, such order.

53. (1) In discharging their functions by or under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of—

(a) proof of facts by affidavit;

(b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;

(c) compelling the production of documents; and

(d) issuing commissions for the examination of witnesses.

(2) In the case of any affidavit to be made for the purposes of this Act, any officer appointed by the Tribunal or the Commissioner, may administer the oath to the deponent.

³[(3) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summons is issued by the Tribunal or the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Tribunal or the Commissioner, as the case may be, may impose on him such fine not exceeding five hundred rupees as it or he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(4) If any documents are produced by a person on whom a summons was issued by the Commissioner, and the Commissioner has reason to believe that any dealer has evaded or is attempting to evade the payment of any tax due from him and the documents produced are necessary for establishing the case against

¹ Clause (c) was substituted, by Mah. 29 of 1965, s. 21(b).

² This Explanation was added, *ibid.*, s. 21(c).

³ Sub-sections (3) and (4) were inserted by Mah. 62 of 1974, s. 9.



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[1959 : Bom. LI

such dealer, the Commissioner may, for reason to be recorded in writing, impound the documents and shall grant a receipt for the same and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution.]

Bar to certain proceedings. 54. Save as is provided by section 61, no assessment made and no order passed under this Act or the rules made thereunder by the Commissioner or [any officer or person subordinate to him] shall be called in question in any Court, and save as is provided by sections 55 and 57 no appeal or application for revision shall lie against any such assessment or order.

Appeals. 55. (1) An appeal, from every original order, not being an order mentioned in section 56 passed under this Act or the rules made thereunder shall lie—

(a) if the order is made by a Sales Tax Officer, or any other Officer subordinate thereto, to the Assistant Commissioner ;

(b) if the order is made by an Assistant Commissioner, to the Commissioner ;

(c) if the order is made by a Deputy Commissioner, Additional Commissioner, to the Tribunal.

¹ These words were substituted for the words " any officer, appointed to assist him " by Mah. 21 of 1970, s. 3.

(2) In the case of an order passed in appeal by an Assistant Commissioner, a second appeal shall lie, at the option of the appellant, either to the Commissioner, or to the Tribunal.

(3) Every order passed in appeal under this section shall, subject to the provisions of sections 57, 61 and 62, be final.

(4) Subject to the provisions of section 60, no appeal shall be entertained unless it is filed within sixty days from the date of the communication of the order appealed against.

(5) No appeal, against an order of assessment with or without penalty, or against an order imposing a penalty, or against an order directing the forfeiture of any tax collected by a dealer, shall ordinarily be entertained by an appellate authority, unless such appeal is accompanied by satisfactory proof of the payment of the tax with or without penalty, or as the case may be, of the payment of the penalty, or the amount forfeited, in respect of which the appeal has been preferred:

Provided that, an appellate authority may if it thinks fit, for reasons to be recorded in writing, entertain an appeal against such order—

(a) without payment of the tax with penalty (if any), or as the case may be of the penalty or of the sum forfeited, on the appellant furnishing in the prescribed manner security for such amount as it may direct, or

(b) on proof of payment of such smaller sum, with or without security for such amount of tax, penalty or sum forfeited which remains unpaid, as it may direct.

[(6) Subject to such rules of procedure as may be prescribed, every appellate authority (both in the first appeal and the second appeal) shall have the following powers:—

(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; and 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;

(b) in an appeal against an order imposing a penalty, the appellate authority may confirm or cancel such order or vary it so as either to enhance or to reduce the penalty;

(c) in any other case, the appellate authority may pass such orders in the appeal as it deems just and proper :

Provided that, the appellate authority shall not enhance an assessment or a penalty or reduce the amount of draw-back, set-off or refund of the tax, unless the appellant has had a reasonable opportunity of showing cause against such enhancement or reduction.]

56. No appeal and no application for revision shall lie against,—

(1) a notice issued under this Act calling upon a dealer for assessment or asking a dealer to show cause as to why he should not be prosecuted for an offence under this Act, or

Non-
appealable
orders.

¹ Sub-section (6) was substituted by Mah. 42 of 1971, s. 8.

(2) an order pertaining to the seizure or retention of account books, registers and other documents, or

(3) an order sanctioning a prosecution under this Act,¹[or

(4) an order transferring any proceedings under section 70.]

Revision.

57. (1) Subject to the provisions of section 56 and to any rules which may be made in this behalf,—

²(a) the Commissioner may, of his own motion, call for and examine the record of any order passed (including an order passed in appeal) under this Act or the Rules made thereunder by any officer or person subordinate to him, and pass such order thereon as he thinks just and proper :

Provided that, no notice in the prescribed form shall be served by the Commissioner under this clause after the expiry of three years from the date of the communication of the order sought to be revised, and no order in revision shall be made by him hereunder after the expiry of five years from such date]

(b) the Tribunal, on application made to it against an order of the Commissioner (not being an order passed under sub-section (2) of section 55 in second appeal) within four months from the date of the communication of the order, may call for and examine the record of any such order, and pass such order thereon as it thinks just and proper.

(2) Where an appeal lies under section 55 and no appeal has been filed, no proceedings in revision under this section shall be entertained upon application.

(3) No order shall be passed under this section which adversely affects any person, unless such person has been given reasonable opportunity of being heard.

(4) If the Tribunal rejects any application for revision under this section, the Tribunal shall record the reasons for such rejection.

Court-fee on appeal and application for revision [and certain other applications].

58. Notwithstanding anything contained in the Bombay Court-fees Act, 1959, Bom. an appeal preferred under section 55 and an application for revision made under section 57 shall bear a court-fee stamp of such value ³[not exceeding one hundred rupees,] as may be prescribed, ⁴[and any other application, not otherwise provided for in this Act, when presented to a prescribed authority for a prescribed purpose shall bear a court-fee stamp of two rupees.] XXX- VI of 1959.

¹ This portion was deemed always to have been inserted by Mah. 1 of 1971, s. 4.

² This clause was substituted by Mah. 21 of 1970, s. 4.

³ These words were inserted by Mah. 29 of 1965, s. 23.

⁴ These words were added by Mah. 42 of 1971, s. 9.

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XXX
VI of
1963.

59. In computing the period laid down under sections 55, 57 and 61 the provisions of sections 4 and 12 of [the Limitation Act, 1963,] shall so far as may be, apply.

Application
of sections 4
and 12 of
Limitation
Act***

60. An appellate authority may admit any appeal under section 55 and [the Tribunal] may admit an application under section 57 after the period of limitation laid down in the said sections, if the appellant or the applicant, satisfies the appellate authority or [the Tribunal] as the case may be, that he had sufficient cause for not preferring the appeal or making the applications, within such period.

Extension of
period of
limitation in
certain cases.

61. (1) Within ninety days from the date of the communication of the order the Tribunal, passed in appeal or revision, being an order which affects the liability of any person to pay tax or penalty, or to forfeiture of any sum or which affects the recovery from any person of any amount under section 39, that person, or the Commissioner, may by application in writing (accompanied, where the application is made by that person, by a fee of one hundred rupees) require the Tribunal to refer to the High Court any question of law arising out of such order ; and where the Tribunal agrees the Tribunal shall, as soon as may be after the receipt of such application draw up a statement of the case and refer it to the High Court :

Statement of
case to the
High Court.

Provided that, if in the exercise of its power under this sub-section the Tribunal refuses to state the case which it has been required to do, on the ground that no question of law arises, that person, or as the case may be, the Commissioner may, [within ninety days] of such refusal, either withdraw his application (and if he does so any fee paid shall be refunded), or apply to the High Court against such refusal.

(2) If upon receipt of an application under sub-section (1), the High Court is not satisfied as to the correctness of the decision of the Tribunal, it may require the Tribunal to state the case and refer it ; and accordingly, on receipt of any such requisition the Tribunal shall state the case and refer it to the High Court.

(3) If the High Court is not satisfied that the statement in the case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Tribunal to make such additions thereto or alterations therein, as the High Court may direct in that behalf.

(4) The High Court upon the hearing of any such case, shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Tribunal a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Tribunal shall dispose of the case accordingly.

(5) Where a reference is made to the High Court under this section, the costs including the disposal of the fee referred to in sub-section (1) shall be in the discretion of the Court.

(6) The payment of the amount of the tax, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under sub-section (1) shall not be stayed pending the disposal of such application or any reference made in consequence thereof; but if such amount is reduced as the result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 43.

¹ This was substituted for the words and figures " the Indian Limitation Act, 1908 " by Mah. 29 of 1963, s. 24(a).

² The figures and words " IX of 1908 " were deleted, *ibid.*, s. 24(b).

³ These words were substituted for the words " the Commissioner or Tribunal " by Bom. 6 of 1959, s. 14(1).

⁴ These words were substituted for the words " the Commissioner or Tribunal ", *ibid.*, s. 14(2).

⁵ These words were substituted for the words " within thirty days " by Mah. 40 of 1969, s. 8.

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Rectification
of mistakes.

62. (1) The Commissioner may at any time within ~~two~~ years from the date of any order passed by him, on his own motion rectify any mistake apparent from the record, and shall within a like period rectify any such mistake which has been brought to his notice by any person affected by such order:

Provided that, no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of a refund, unless the Commissioner has given notice in writing to such person of his intention to do so and has allowed such person a reasonable opportunity of being heard.

(2) The provisions of sub-section (1) shall apply to the rectification of a mistake by the Tribunal or an appellate authority under section 55 as they apply to the rectification of a mistake by the Commissioner.

(3) Where any such rectification has the effect of reducing the amount of the tax or penalty or the amount of forfeiture the Commissioner shall in the prescribed manner, refund any amount due to such person.

(4) Where any such rectification has the effect of enhancing the amount of the tax or penalty or the amount of forfeiture or reducing the amount of the refund, the Commissioner shall recover the amount due from such person in the manner provided for in section 38.

Transfer to
defraud
revenue
void.

¹[62A. Where, during the pendency of any proceeding under this Act, any dealer liable to pay tax 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 the assets of his business in favour of any other person with intention of defrauding the revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of the said proceeding:

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

CHAPTER VIII.

OFFENCES AND PENALTIES.

Offences and
penalties.

63. (1) Whoever—

(a) carries on business as a dealer without being registered in contravention of section 22, or

(b) fails to present his Licence, Authorization, Recognition or as the case may be, Permit, for cancellation as required by section 28, or

(c) fails without sufficient cause to furnish any return as required by section 32, by the date and in the manner prescribed or knowingly furnishes a false return, or

(d) not being a Registered dealer under section 22 falsely represents that he is or was a registered dealer at the time when he sells or buys any goods, or

¹ Section 62A was inserted by Mah. 16 of 1963, s. 7.



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(e) not holding a Licence or Authorization or Recognition, or Permit represents at the time when he purchases or sells any goods that he holds, as the case may be, Licence or Authorization or Recognition or Permit, or

(f) gives a certificate under ¹[section 11, 12 or 12A] which he knows or has reason to believe to be false, or

²[(fa) collects additional tax in contravention of the provisions of sub-section (2) of section 15A-I, or]

(g) fails, without sufficient cause, to furnish any information required by section 30, or

³[(ga) knowingly issues to any person or produces before the Commissioner false bill, cash memorandum, voucher, declaration, certificate or other document for any purpose referred to in sub-section (2A) of section 36, or]

(h) ⁴[without reasonable excuse contravenes] any of the provisions of section 46, or

(i) fails to keep a true account of the value of goods bought or sold by him as required by section 48 ; or fails when directed so to do under that section to keep any accounts or record in accordance with the direction, or

(j) fails to comply with any requirement made of him under ⁵[section 49 or section 49A, or]

(k) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information, or

(l) obstructs any officer making an inspection or search or seizure under ⁶[section 49 or section 49A read with section 49, or]

¹ These words and figures were substituted for the words and figures "section 11 or 12" by Mah. 29 of 1965, s. 25.

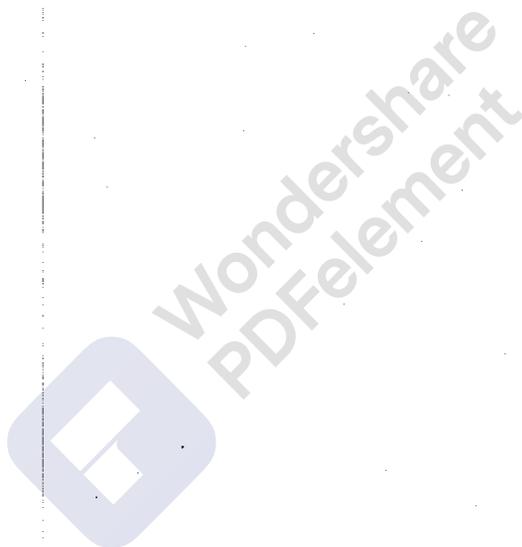
² Clause (fa) was inserted by Mah. 17 of 1975, s. 3 Sch.

³ Clause (ga) was inserted by Mah. 42 of 1971, s. 10.

⁴ These words were deemed always to have been substituted for the word "contravenes" by Mah. 21 of 1962, s. 19.

⁵ This portion was substituted for the words and figures "section 49, or" by Mah. 44 of 1964, s. 4(a).

⁶ This portion was substituted for the words and figures "section 49, or", *ibid.*, s. 4(b).



(m) aids or abets any person in the commission of any acts specified in clauses (a) to (l), shall on conviction, be punished,—

¹[(a) when the offence is under clause (a), (b), (d), (e), (j), (i) or (k) or clause (m) read with any of the aforesaid clauses, with simple imprisonment for a term which may extend to six months, or with fine, with simple imprisonment for a term which may extend to six months, or with five hundred rupees, or with both ;

(b) when the offence is under any other provisions of this sub-section, with simple imprisonment for a term which may extend to six months, or with fine not exceeding two thousand rupees, or with both ;

(c) when the offence is a continuing one under any of the provisions of this sub-section, with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence.]

(2) Where a dealer is accused of an offence specified in clause (b), (c), (e), (f), (g), ²[(ga), (h), (i), (j) or (k) of sub-section (1), the person deemed to be the manager of the business of such dealer under section 50 shall also be deemed to be guilty of such offence unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission thereof.

(3) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed by the Commissioner under any provisions of this Act.

64. (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a Criminal Court), ³[or in any record of any assessment proceeding, or any proceeding relating to the recovery of a demand, prepared for the purposes of this Act,] shall, save as provided in sub-section (3), be treated as confidential ; and notwithstanding anything contained in the Indian Evidence Act, 1872, no court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

Disclosure information by a public servant.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing contained in this section shall apply to the disclosure—

(a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any prosecution under the Indian Penal Code or the Prevention of Corruption Act, 1947, or this Act, ⁴[or any other law for the time being in force] ; or

(b) of any such particulars to the State Government or to any person acting in the execution of this Act, for the purposes of carrying out the object of this Act ; or

(c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice to the recovery of any demand ; or

(d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which relates to any matter arising out of any proceeding under this Act ; or

¹ This portion was substituted by Mah. 40 of 1969, s. 9.

² This was inserted by Mah. 42 of 1971, s. 10 (b).

³ These words were inserted by Mah. 29 of 1965, s. 26.

⁴ These words were inserted by Mah. 62 of 1974, s. 10.

(e) of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act; or

(f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Sales Tax Department to any person or persons appointed Commissioners under the Public Servants (Inquiries) Act, 1850, or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or

(g) of such facts to an officer of the Central Government or a State Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it; or

(h) of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Bombay Stamp Act, 1958 or the Indian Stamp Act, 1899, to impound an insufficiently stamped document; or

(i) of any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in connection with sales tax proceedings against a legal practitioner, sales tax practitioner or Chartered Accountant, to the authority empowered to take disciplinary action against members practising the profession of a legal practitioner, sales tax practitioner or Chartered Accountant, as the case may be; or

(j) of any such particulars to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorised under sub-section (2) of section 51 as may be necessary for enabling the Director or such person or persons to work out the incidence of tax on any commodity.

Bom.
LX of
1958.
II of
1899.

65. (1) No information of any individual return and no part of any individual return, with respect to any matter given for the purposes of section 51 shall without the previous consent in writing of the owner for the time being or his authorised agent be published in such manner as to enable any particulars to be identified as referring to a particular dealer and no such information shall be used for the purpose of any proceedings under the provisions of this Act.

Disclosure
of informa-
tion required
under
section
and failure
to furnish
information
or return
under that
section.

(2) Except for the purposes of prosecution under this Act, or under the Indian Penal Code, no person who is not engaged in the collection of statistics under section 51 or in the administration of this Act shall be permitted to see or leave access to any information or any individual return referred to in that section.

XLV
of
1860.

(3) If any person required to furnish any information or return under section 51—

(a) wilfully refuses or without lawful excuse neglects to furnish such information or return as may by that section be required, or

(b) wilfully furnishes or causes to be furnished any information or return which he knows to be false, he shall on conviction be punished with fine which may extend to one hundred rupees and in case of a continuing offence to a further fine which may extend to ten rupees for each day after the first during which the offence continues.

(4) If any person engaged in connection with the collection of statistics under section 51 wilfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence under this Act or under the Indian Penal Code, he shall on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both.

XLV
of
1860.



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¹[65A. (1) Notwithstanding anything contained in sections 64 and 65, if the State Government is of opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any other particulars relating to any proceedings under this Act in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

Publication and disclosure of information respecting dealers and other persons in public interest.

(2) No publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of a firm, company or other association of persons, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also be published or disclosed, if, in the opinion of the State Government, the circumstances of the case justify it.]

¹ Section 65A was inserted by Mah. 62 of 1975, s. 2



57
5

66. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly : Offences by companies

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section,—

(a) “ company ” means a body corporate, and includes a firm or other association of individuals; and

(b) “ director ” in relation to a firm means a partner in the firm.

67. (1) No court shall take cognizance of any offence punishable under section 63, 64 or 65 or under any rules made under this Act, except with the previous sanction of the Commissioner. Cognizance of offences

V of 1898 (2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, all offences punishable under this Act or rules made thereunder shall be cognizable and bailable.

V of 1898 (3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, it shall be lawful for a Presidency Magistrate or Magistrate of the First Class to pass on any person convicted of an offence under section 63 or 64 a sentence of fine as provided in the relevant section, in excess of his powers under section 32 of the said Code.]

68. (1) Subject to such conditions as may be prescribed, the Commissioner may authorise either generally or in respect of a particular case or class of cases Investigation of offences] ²[any officer or person subordinate to him] to investigate all or any of the offences punishable under this Act.

V of 1898 (2) Every officer so authorised shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1898, upon an officer in charge of a police station for the investigation of a cognizable offence.

¹ This sub-section was added by Mah. 40 of 1969, s. 10.

² These words were substituted for the words and figures “ any officer appointed under section 20 to assist him ” by Mah. 21 of 1970, s. 5.

Compound-
ing of
offences

69. (1) The Commissioner may, either before or after the institution of proceedings for any offence punishable under section 63 or under any rules made under this Act, accept from any person charged with such offence by way of composition of the offence a sum not exceeding two thousand rupees or where the offence charged is under clause (a), (b), (c), (e), (f), (h), (j) or (k) of sub-section (1) of section 63 not exceeding double the amount of tax which would have been payable on the sale purchase or turnover to which the said offence relates, whichever is greater.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

CHAPTER IX.

MISCELLANEOUS

Power to
transfer
proceedings

70. The Commissioner may, after giving the parties a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that, nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both officers are situated in the same city, locality or place.

Explanation.—In this section, the word “proceedings” in relation to any dealer whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such dealer.

Appearance
before any
authority in
proceedings

71. (1) Any person, who is entitled or required to attend before any authority in connection with any proceeding under this Act, may attend—

(a) by * * * * * a relative
or a person regularly employed by him, or

(b) by a legal practitioner or Chartered Accountant, who is not disqualified by or under sub-section (2), or

(c) by a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2),

³[if such relative, person employed, legal practitioner, Chartered Accountant or sales tax practitioner is authorised by such person in the prescribed form and such authorisation may include the authority to act on behalf of such person in such proceedings.]

¹ Section 70 was deemed always to have been substituted for the original by Mah. 1 of 1971, s. 5.

² The words “a person authorised by him in writing in this behalf, being” were deleted by Mah. 2 of 1965, s. 27(a).

³ This portion was added, *ibid.*, s. 27(b).

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1958 : Bom. LI]

Bombay Sales Tax Act, 1959

5870A

(2) The Commissioner may by order in writing and for reasons to be recorded therein disqualify for such period as is stated in the order from attending before any such authority any legal practitioner, Chartered Accountant or sales tax practitioner—

(i) who has been removed or dismissed from Government service, or

(ii) who being a legal practitioner or Chartered Accountant is found guilty of misconduct in connection with any proceedings under this Act by an authority empowered to take disciplinary action against the members of the profession to which he belongs, or

(iii) who being a sales tax practitioner is found guilty of such misconduct by the Commissioner.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

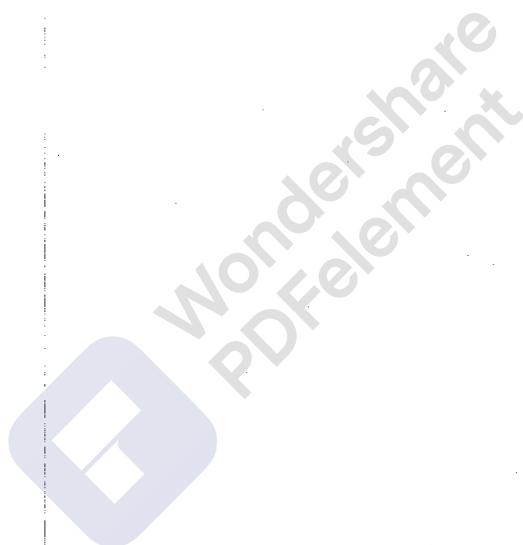
(4) Any person against whom any order of disqualification is made under this section may within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled.

(5) The order of the Commissioner shall not take effect until one month of the making thereof or when an appeal is preferred until the appeal is decided.

(6) The Commissioner may at any time *suo motu* or on an application made to him in this behalf, revoke any order made against any person under sub-section (2) and thereupon such person shall cease to be disqualified.

72. The Commissioner and all officers and persons appointed under section 20^{1*} and all members of the Tribunal shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. Persons appointed under section 20 and members of Tribunal to be public servants.

¹ The words "to assist the Commissioner" were deleted by Mah. 21 of 1970, s. 6.



73. No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

14. (1) The State Government may make rules for carrying out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for—

(i) other manufactures or manufacturing processes for the purposes of clause (17) of section 2 ;

(ii) the period for return of goods under clauses (35) and (36) of section 2 ;

(iii) the forms of certificates to be furnished under sections 11 and 12 ;

[(iii-a) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of certificate specified under section 12B may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such certificate may be furnished ;]

(iv) subordination of officers and persons appointed under section 20 amongst themselves ;

(v) the qualifications of the members of the Tribunal ²[³** * * * *
to be appointed under section 21] ;

(vi) the period within which, the manner in which and the authority to which application for registration shall be made under section 22 ;

(vii) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 22 and the manner in which application for cancellation of registration shall be made, and the date from which cancellation of registration shall take effect, under sub-section (6) of that section ;

(viii) further requirements to be satisfied for the grant of a Licence, Authorisation, Recognition or Permit and the manner and form in which, and the conditions subject to which, a Licence, Authorisation, Recognition or Permit shall be granted under this Act ;

(ix) the authority to which, and the time within which, information shall be furnished under section 30 ;

(x) the period for which and the dates by which and the authority to which, the returns shall be furnished under section 32 and the terms and conditions for purposes of the proviso to sub-section (1) of the said section 32 ;

(xi) procedure to be followed for assessment under section 33 ;

(xii) the intervals at which, and the manner in which, the tax shall be ⁴[paid] under section 38 and the conditions subject to which penalty may be remitted under section 36 ;

(xiii) the circumstances in which and the conditions subject to which the Commissioner may permit a dealer to pay a lump sum by way of composition under section 40 and the manner of determining such sum ;

(xiv) any of the matters specified in section 42 ;

(xv) the circumstances in which, and the conditions subject to which, tax may be remitted under section 45 ;

¹ Clause (iii-a) was inserted by Mah. 29 of 1965, s. 28(a)(i).

² These words were substituted for the words "and the period for which they hold office", *ibid.*, s. 28(a)(ii).

³ The words "and of the assessors" were deleted by Mah. 40 of 1969, s. 11.

⁴ This word was substituted for the word "payable" by Bom. 69 of 1959, s. 15 (1).

- (xvi) the other particulars under section 47 ;
- (xvii) the accounts and forms thereof required by the Commissioner to be kept under sub-section (2) of section 48 and the conditions or restrictions subject to which the accounts and records shall be maintained under sub-section (3) of [the said section] 48 ;
- (xviii) the conditions subject to which the production of accounts or documents or the furnishing of information may be required under section 49 ;
- (xix) the period within which, the authority to which and the manner in which a declaration shall be sent under section 50 ;
- (xx) the form in which, the authority to which, and the intervals in which information or returns should be furnished under section 51 ; and the particulars to be specified in such information and returns ;
- (xxi) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revision under sections 55 and 57 ;
- (xxii) the value of the court-fee stamp which an appeal or application for revision should bear under section 58 ²[and the authority to which and the purpose for which an application shall bear the court-fee stamp of two rupees thereunder] ;
- (xxiii) ³[the forms of authorisation for the purposes of clauses (a), (b) and (c) of sub-section (1) and] the conditions and the qualifications for the purposes of clause (c) of sub-section (1) of section 71 ;
- (xxiv) the manner in which, and the time within which the applications shall be made, information furnished and notices served, under this Act ;
- ⁴[(xxiv-a) the fees payable (in court-fee stamps) in respect of an application—
- (a) for a duplicate copy of a certificate of registration, Licence, Authorization, Recognition or Permit granted under this Act ;
- (b) for a certified copy of an order of assessment, or of any order passed or document produced or filed in any proceedings, under this Act ;
- (c) for determination of any question under section 52 ;
- (xxiv-b) the fees payable (in cash) for making and supplying a duplicate or certified copy of any order or document under this Act or the rules made thereunder, the extra fees payable if the copy is required urgently, and the deposit to be made to cover the cost of such fees ;]
- (xxv) any other matter which is required to be or may be prescribed.
- (3) In making any rules the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence.

¹ These words were substituted for the words " said section " by Bom. 69 of 1959, s. 15(2).

² These words were inserted by Mah. 42 of 1971, s. 11.

³ These words were inserted by Mah. 29 of 1965, s. 28(a)(iii).

⁴ Clauses (xxiv-a) and (xxiv-b) were deemed always to have been inserted by Mah. 21 of 1962

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1959 : Bom. LI.]

Bombay Sales Tax Act, 1959

5872A

(4) Rules made under this section shall be subject to the condition of previous publication :

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

¹[(5) Every rule made under this section shall be laid as soon as may be after it is made before each House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be ; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.]

75. Nothing in this Act or the rules made thereunder shall be deemed to impose or authorise the imposition of a tax on any sale or purchase of any goods, where such sale or purchase takes place—

Certain sales
and pur-
chases not to
be liable to
tax.

(a) (i) outside the State ; or

(ii) in the course of the import of the goods into the territory of India, or the export of the goods out of such territory ; or

(b) in the course of inter-State trade or commerce,

and the provisions of this Act and the said rules shall be read and construed accordingly.

¹Sub-section (5) was substituted by Mah. 29 of 1965, s. 28 (b).



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5873

Explanation.—For the purpose of this section whether a sale or purchase takes place—

- (i) outside the State, or
- (ii) in the course of the import of the goods into the territory of India or export of the goods out of such territory, or
- (iii) in the course of inter-State trade or commerce,

LXX-IV of 1956. shall be determined in accordance with the principles specified in sections 3, 4 and 5 of the Central Sales Tax Act, 1956.

76. The following laws, that is to say,—

Repeals.

Bom.
II of
1953.

(a) the Bombay Sales Tax Act, 1953.

Bom.
XX-
VII of
1953.

(b) the Bombay Sales of Intoxicants Taxation Act, 1953.

Bom.
XL of
1957.

(c) the Bombay Sales Tax Laws (Special Exemptions) Act, 1957.

Hyd.
Act
No.
XIV of
1950.

(d) the Hyderabad General Sales Tax Act, 1950.

Sau.
Ord.
No.
XVIII
of
1950.

(e) the Saurashtra Sales Tax Ordinance, 1950.

C. P.
and
Berar
Act
No.
XXI
of
1947.

(f) the Central Provinces and Berar Sales Tax Act, 1947.

C. P.
and
Berar
Act
No.
XXI
of
1947.

(g) the Central Provinces and Berar Sales Tax Act, 1947, as extended to the Kutch area of the State of Bombay, and

C. P.
and
Berar
Act
No.
XIV
of
1938.

(h) the Central Provinces and Berar Sales of Lubricants Taxation Act, 1938 are hereby repealed.

77. (I) Notwithstanding the repeal by section 76 of any of the laws referred Savings. to therein,—

(a) those laws (including any earlier law continued in force under any provisions thereof), and all rules, regulations, orders, notifications, forms and notices issued under those laws and in force immediately before the appointed day shall, subject

to the provisions ¹[of section 42] continued to have effect for the purposes of the levy, assessment, reassessment, collection, refund or set-off of any tax, or the granting of a draw-back in respect thereof, or the imposition of any penalty; which levy, assessment, reassessment, collection, refund, set-off, draw-back or penalty relates to any period before the appointed day, or for any other purpose whatsoever connected with or incidental to any of the purposes aforesaid ;

(b) any registration certificate issued by or under any of the laws repealed, being a registration certificate in force immediately before the appointed day,—

(i) shall in so far as the liability to tax under sub-section (1) of section 3 exists, be deemed on the appointed day to be a certificate of Registration issued under this Act ; and

(ii) where an application is made before the appointed day for a Licence, Authorization or Recognition and such Licence, Authorization or Recognition could have been granted by or under the provisions of this Act if it had then been in force, the registration certificate shall be deemed on the appointed day also to be a Licence, an Authorization or Recognition, as the case may be, issued under this Act ;

and accordingly, such registration certificate shall be valid and effectual as a certificate of Registration and also as the case may be a Licence, Authorization or Recognition under this Act, but for a period only of one month from the commencement thereof, or until a certificate of Registration, Licence, Authorization or Recognition is duly issued or granted under this Act, whichever is earlier ;

(c) any person entitled to appear before any authority under any of the laws repealed shall be deemed to be entitled to appear before any authority under this Act, and accordingly if such person be a sale-tax practitioner he shall be entitled to have his name entered in the list maintained under section 71.

(2) The recognition of any dealer for any purpose under the provisions of any law so repealed, which recognition is in force immediately before the appointed day, shall in so far as it is not inconsistent with any certification necessary or required by or under the provisions of this Act be deemed to be such certification under this Act and shall continue in force for a period of six months from the appointed day or until a fresh certificate is issued under this Act, whichever is earlier.

(3) Without prejudice to the provisions contained in the foregoing sub-sections and section thereto, section 7 of the Bombay General Clauses Act, 1904, shall apply in relation to the repeal of any of the laws referred to in section 76 as if the law so repealed had been an enactment within the meaning of section 7 of that Act. Bom. 1 of 1904.

Construction of references in any repealed law to officers, authorities, etc.

78. Any reference in any provision of any law now repealed by this Act to an officer, authority or tribunal shall for the purpose of carrying into effect the provisions contained in section 77 be construed as reference to the corresponding officer, authority or tribunal appointed or constituted by or under this Act ; and if any question arises as to who such corresponding officer, authority or tribunal is, the decision of the State Government thereon shall be final.

Removal of difficulties.

79. If any difficulty arises in giving effect to the provisions of section 77 of this Act, the State Government may by order published in the *Official Gazette* make such provision or give such direction as appears to it to be necessary for removing the difficulty.

¹ These words and figures were deemed always to have been substituted for the words and figure "of sections 35 and 42" by Mah. 21 of 1962, s. 21 (2).

SCHEDULE A

(See section 5)

Goods, the sale or purchase of which is free from all taxes

Serial No. 1	Description of goods 2	Conditions and exceptions subject to which exemption is granted 3
1	¹ [Such agricultural implements worked or operated exclusively by human or animal agency, as may be specified, from time to time, by the State Government by notification in the <i>Official Gazette</i> , and parts of such implements which are sold at a price of not less than five rupees each.]	* *
2	Articles and utensils made of <i>Kansa</i> (bell metal).	* *
3	Betel leaves ² and <i>pan</i> , <i>tambul</i> , <i>vida</i> or <i>patti</i> prepared from betel leaves].	* *
4	Books and periodicals including almanacs and <i>panchangs</i> (but excluding catalogues) all publications which mainly publicise goods and articles for commercial purposes, racecards, account books, diaries, calendars and books (not being exercise books) containing space exceeding eight pages for writing).	* *
5	Bread in loaf or rolls or in slices, toasted or otherwise	* *
6	Bullock carts, and ³ [components and parts thereof, but not including tyres and tubes for animal driven carts].	* *
7	Butter-milk, ⁴ [curds, <i>lassi</i> and <i>chakka</i>]	* *
8	Cattle, sheep, ⁵ [goat, pigs and poultry]	* *
9	⁶ [(a) Cattle-feed] including fodder and concentrates but excluding cotton-seed.	* *
	⁷ [(c) Pig-feed]	* *
10	Cereals and pulses in all forms ⁸ [and flour including <i>atta</i> , <i>maida</i> , <i>bejan</i> , <i>suji</i> and <i>bran</i> prepared therefrom, but excluding maize flour.]	Except when sold in sealed containers.
11	Charkha and other implements ⁹ [(and components and spare parts thereof)], used in the production of hand-spun yarn as may be specified by the State Government by notification in the <i>Official Gazette</i> .†	* *
12	Chillies, chilly powder; tamarind and turmeric, whole or powdered.	Except when sold in sealed containers.
13	Coal gas	When sold by a gas supply company to a local authority for consumption by such local authority for the purpose of street lighting.

¹ This portion was substituted for the portion beginning with "Agricultural implements" and ending with "or animal agency" by Mah. 32 of 1973, s. 5(a).

² These words were added by G. N., F. D., No. STA. 1059-(i)-G-1, dated 21st January 1960.

³ These words were substituted for the words "spare parts thereof" by Mah. 32 of 1973, s. 5(b).

⁴ These words were substituted for the words "curds and *lassi*" by G. N., F. D., No. STA. 1060-(i)-G-1, dated 4th February 1960.

⁵ These words were substituted for the words "and goats and pigs" by Mah. 32 of 1973, s. 5(c).

⁶ This is substituted for the words "cattle-feed" by G. N., F. D., No. STA. 1063/2600-XIII, dated 26th July 1963.

⁷ Sub-entry (b) was deleted by Mah. 32 of 1973, s. 5(d).

⁸ This sub-entry was added by G. N., F. D., No. STA. 1070/485-XIII, dated 30th April 1970.

⁹ These words were inserted by Mah. 21 of 1962, s. 22(1).

¹⁰ These words were substituted for the words "(and spare parts thereof)" by G. N., F. D., No. STA. 1069/992-(i)-XIII, dated 5th February 1971.

† The following implements have been further specified under G. N., F. D., No. STA. 1059/22459-G-1, dated 15th March 1960:—

"(i) Winders, (ii) Amber Charkha, (iii) Amber Belni used with Amber Charkha, (iv) Dhunai Modia used with Amber Charkha."

And for the additional implements see G. N., F. D., No. STA. 1069/992-XIII, dated 5th March 1970 and G. N., F. D., No. STA. 1069/992-(ii)-XIII, dated 5th February 1971.

SCHEDULE A—contd.

Serial No.	Description of Goods	Conditions and exceptions subject to which exemption is granted
1	2	3
1 ¹ [13A Coconut in shell ; and separated kernel of coconut other than Copra.]		* *
14 Cooked food ² [(excluding ice-cream and <i>kulfi</i>] and non-alcoholic drinks ³ [(other than those containing ice-cream)] served at one time at a price of not more than ⁴ [three rupees] per person, for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats, confectionery, cakes, biscuits or pastries.		* *
15 Cotton fabrics as defined in ⁵ * * * the First Schedule to the Central Excise and Salt Act, 1944, ⁶ [but excluding cotton tyre cord fabrics or warp sheets, on which additional duty of excise is not leviable or is not levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957].		* *
16 Eggs		* *
⁷ [16A Electricity]		* *
17 <i>Farzan</i>		* [When sold at a price not exceeding Rs. 5 per kilogram.]
18 Fertilizers		* *
⁸ [18A ⁹ (a) Films ¹⁰ [and filmstrip] certified by] the Central Board of Film Censors to be predominantly educational in nature] ¹¹ (b) Such films ¹² [and filmstrips] as may be recognised as educational by the State Government by notification in the <i>Official Gazette</i> .]		* *
19 Firewood and charcoal ¹³ [and <i>badami</i> charcoal]		* *
20 Fish		* Except when sold in sealed containers.
18*		* *
22 ¹⁴ [Flower, fruit and vegetable seeds ; seeds of lucerne and other fodder grass ; seeds of <i>sann</i> hemp ; bulbs, corns, rhizomes, suckers and ¹⁵ [tubers (other than edible tubers)] budgrafts, cuttings, grafts, layers and seedlings ; plants.]		* *
23 Flowers (excluding artificial flowers)		* *

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1957.

- ¹ Entry 13A was inserted by G.N., F.D., No. STA. 1059-(i)-G-1, dated 30th March 1960.
- ² These brackets and words were inserted by Mah. 40 of 1969, s. 12(a)(i).
- ³ These brackets and words were inserted, *ibid.*, s. 12(a)(ii).
- ⁴ These words were substituted for the words "two rupees" by Mah. 10 of 1974, s. 3(a).
- ⁵ The words, letters and figures "Item No. 12 of" were deleted by Mah. 21 of 1962, s. 22(2).
- ⁶ This was deemed to have been added with effect from 17-6-1972, by Mah. 38 of 1977, s. 2(a).
- ⁷ Entry 16A was added with effect from 1st January 1960 by G.N., F.D., No. STA. 1069/512-XIII, dated 7th June 1969.
- ⁸ This portion was inserted by Mah. 40 of 1969, s. 12(b).
- ⁹ Entry 18A was inserted by G.N., F.D., No. STA. 1061-A-2917-(i)-XIII, dated 21st August 1962.
- ¹⁰ These brackets, letter and words were substituted and were deemed to have been substituted from 15th May 1967 by G.N., F.D., No. STA. 1067/32-(a)-XIII, dated 15th May 1967.
- ¹¹ These words were inserted by Mah. 40 of 1969, s. 12(c)(i).
- ¹² This sub-entry was added by G.N., F.D., No. STA. 1067/32-(a)-XIII, dated 15th May 1967.
- ¹³ These words were inserted by Mah. 40 of 1969, s. 12(c)(ii).
- ¹⁴ These words were added by G.N., F.D., No. STA. 1067/2339-XIII, dated 15th May 1968.
- ¹⁵ Entry 21 was deleted by Mah. 21 of 1962, s. 22(3).
- ¹⁶ This portion was substituted for the original by G.N., F.D., No. STA. 1060-A-0291/61-XIII, dated 1st June 1961.
- ¹⁷ This was substituted for the words, brackets and figures, "tubers (other than those specified in entry 26 in this Schedule)" by Mah. 44 of 1964, s. 5(a).

SCHEDULE A—contd.

Serial No. 1	Description of goods 2	Conditions and exceptions subject to which exemp- tion is granted 3
24	¹ [(1) Footwear] made by hand without using power at any stage. ⁴ [(2) Orthopaedic footwear	² [(1) When sold] at a price not exceeding ³ [Rs. 15] per pair.) (2) When sold by a dealer recognised by the Commissioner in this behalf.]
25	Fresh fruits	* *
26	Fresh vegetables ⁵ [and potatoes, sweet potatoes and elephant's foot (Yam)].	* *
27	Glass bangles; and ivory bangles (<i>chudas</i> and <i>chudis</i>) not ornamented in any manner.	* *
28	Gur but not including <i>kakvi</i> or <i>Kakab</i>	* *
29	⁶ [Handloom fabrics of all varieties (excluding pile carpets, braids, borders, laces and trimmings and ⁷ [<i>khadi</i>] to which entry 40 in this Schedule applies), sold at a price not exceeding six rupees per metre.]	* *
30	⁸ (i) Handloom and parts thereof. (ii) The following handloom accessories, namely :— (a) <i>Rach</i> (b) <i>Fani</i> (c) Cotton healds (d) Shuttles (e) Bobbins (f) Pins (g) Pickers (iii) The following handloom auxiliary machines, namely :— (a) Warping frames worked by hand (b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith. (iv) The following attachment to handlooms, namely :— Wooden dobbies].	
**	* * * * *	
32	<i>Kumkum</i> ⁹ [(including liquid <i>Kumkum</i>)]	
¹⁴ 32A	Linguaphone, language records, that is to say, gramophone records for teaching languages.]	
33	<i>Mangalsutra</i> with black glass beads sold at a price not exceeding ten rupees each.	
34	Manures including oil cakes	
35	Meat ¹² [(including flesh of poultry, but excluding flesh of feathered game)].	Except when sold in sealed containers.
36	Milk, whole or separated or reconstituted	
37	Motor spirit as defined in the Bombay Sales of Motor Spirit Taxation Act, 1958.	

¹ These brackets, figure and word were substituted for the word "Footwear" by G.N., F.D., No. STA. 1062-A-4732-(i)-XIII, dated 28th September 1963.

² These brackets, figure and words were substituted for the words "When sold", *ibid*.

³ These letters and figures were substituted for "Rs. 7" by Mah. 31 of 1972, s. 2.

⁴ This was inserted by G.N., F.D., No. STA. 1062-A-4732-(i)-XIII, dated 28th September 1963.

⁵ These words were substituted for the words "and edible tubers" by Mah. 44 of 1964, s. 5(b).

⁶ These words were substituted for the words "Handloom fabrics of all varieties, excluding handloom fabrics of pure silk and pile carpets" by Mah. 16 of 1963, s. 8.

⁷ This word was substituted for the words "silk Khadi" by G.N., F.D., No. STA. 1068/2180-(i)-XIII, dated 4th July 1963.

⁸ This portion was substituted for the words "Handloom and parts thereof" by G.N., F.D., No. STA. 1059/121 (1)/1365/60-XIII, dated 12th December 1960.

⁹ Entry 31 was deleted by Mah. 20 of 1961, s. 2.

¹⁰ These brackets and words were added by G.N., F.D., No. STA. 1062-A/2402-XIII, dated 12th December 1962.

¹¹ Entry 32A was inserted by G.N., F.D., No. STA. 1063/3069-(i)-XIII, dated 11th February 1964.

¹² These words were substituted for the words "(excluding flesh of poultry and feathered games)" by Mah. 32 of 1973, s. 5(e).

SCHEDULE A—contd.

Serial No. 1	Description of goods 2	Conditions and exceptions subject to which exemption is granted 3
39	Plaintain leaves	
40	<p>¹[(a) Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956, ²[and the Bombay Khadi and Village Industries Act, 1960]] ;</p> <p>(b) ³[Khadi] and ready-made garments and other articles prepared from Khadi.</p> <p><i>Explanation.</i>—For the purposes of entry 40, “Khadi” means any cloth woven on handloom in India from cotton, silk or woolen yarn hand-spun in India or from the mixture of any two or all such yarns ; ⁴ * * *</p>	<p>(1) When sold by a producer ⁵[for a dealer] certified for this purpose by the Commissioner after taking into account the recommendations of the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 ⁶[for as the case may be of the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960] or</p> <p>⁷[(2) When sold by another dealer who has purchased the goods from a producer or dealer certified under condition (1)].</p>
41	Rayon or artificial silk fabrics as defined in ⁸ * * * the First Schedule to the Central Excises and Salt Act, 1944, ⁹ [but excluding rayon or artificial silk tyre cord fabrics or warp sheets, on which additional duty of excise is not leviable or is not levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957].	
42	¹⁰ [Ready-made garments and other articles of personal wear (excluding hosiery goods and garments and articles to which entry 40 in this Schedule or entry 3 or 16A in Schedule E applies) prepared from any textile fabrics, including those which have been embroidered or otherwise decorated, sold at a price not exceeding ¹¹ [twenty rupees] per garment or article.]	
43	Salt	

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¹ Entry 38 was deleted by Mah. 21 of 1962, s. 22(4).

² This portion was substituted for the words and figures “Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956” by G. N., F. D., No. STA. 1059-(i)-G-1, dated 30th December 1959.

³ These words were inserted by G. N., F. D., No. STA. 1063/4241-XIII, dated 11th February 1964.

⁴ This word was substituted for the words “Silk Khadi” by G. N., F. D., No. STA. 1068/2180-(i)-XIII, dated 4th July 1963.

⁵ The words “and ‘Silk Khadi’ means cloth woven on handloom in India from Silk Yarn hand-spun in India” were deleted, *ibid.*

⁶ These words were inserted by G. N., F. D., No. STA. 1059-(i)-G-1, dated 2nd March 1960.

⁷ This condition was substituted for the original, *ibid.*

⁸ The words, letters and figures “Item No. 12A of” were deleted by Mah. 21 of 1962, s. 22(5).

⁹ This was deemed to have been added with effect from 17-6-1972 by Mah. 38 of 1977, s. 2(b).

¹⁰ This portion was substituted by Mah. 40 of 1969, s. 12(d).

¹¹ These words were substituted for the words “ten rupees” by Mah. 10 of 1974, s. 3(b).

¹² Entry 42A was deleted by Mah. 40 of 1969, s. 12(e).

¹³ Entry 43A was deleted, *ibid.*, s. 12(f).

SCHEDULE A—concl'd.

Serial No.	Description of goods	Conditions and exceptions subject to which exemption is granted.
1	2	3
44	Silk worm eggs and silk worm cocoons	* *
45	¹ [(a) Slates of all kinds and slate pencils] chalk sticks and crayons ; foot-rules ; exercise and drawing books ; lead pencils ; mathematical instrument boxes sold at a price not exceeding three rupees each and colour boxes sold at a price not exceeding two rupees each.	* *
	² [(b) Orreries and their parts.]	
47	³ [(a) Sugar as defined in ⁴ the First Schedule to the Central Excise and Salt Act, 1944. (b) <i>Khandsari</i> sugar and palmyra sugar produced without the aid of power in the course of production.]	* *
48	Sugarcane	* *
49	Tobacco as defined in ⁵ the First Schedule to the Central Excises and Salt Act, 1944.	* *
50	Water (other than aerated, mineral, medicinal, ⁶ [tonic, distilled or demineralised water].)	* *
51	Woollen fabrics, as defined in ⁷ the First Schedule to the Central Excise and Salt Act, 1944.	* *

SCHEDULE B

(See section 7 ⁸[and sections 13 and 14])

Declared goods the sale or purchase of which is subject to sale tax or general sale tax or purchase tax and the rates of tax

PART I

Serial No.	Description of goods	Rate of sales tax	Rate of purchase tax
1	2	3	4
1	Coal including coke in all its forms	⁹ [Four paise] in the rupee.	¹⁰ [Four paise] in the rupee.
2	Cotton yarn, but not including cotton yarn waste.	¹⁰ [Four paise] in the rupee.	¹⁰ [Four paise] in the rupee.
¹¹ 3	Iron and steel, that is to say,— (i) pig iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap ; (ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes) ; (iii) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars ; (iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths) ;	¹⁰ [Four paise] in the rupee.	¹⁰ [Four paise] in the rupee.]

¹ These words were substituted for the words " Slates and slate pencils " by G.N., F.D., No. STA. 1065/2770-XIII, dated 2nd October 1965.

² This sub-entry was added, *ibid.*

³ Entry 46 was deleted by Mah. 29 of 1965, s. 29.

⁴ This portion was substituted for the original by G.N., F.D., No. STA. 1063/2825/5699/60-XIII, dated 17th January 1971.

⁵ The words, letters and figures " Item No. 8 of " were deleted by Mah. 21 of 1962, s. 22(6).

⁶ The words, letters and figure " Item No. 9 of " were deleted, *ibid.*, s. 22(7).

⁷ These words were submitted for the words " or tonic water " by Mah. 32 of 1973, s. 5(f).

⁸ The words, letters and figure " Item No. 12-B of " were deleted by Mah. 21 of 1962, s. 22(8).

⁹ These words and figures were deemed always to have been substituted for the words and figures " and section 13 " by Mah. 13 of 1973, s. 3.

¹⁰ These words were substituted for the words " Three paise " by Mah. 23 of 1975, s. 3.

¹¹ Entry 3 was substituted by Mah. 32 of 1973 s. 6(a)

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SCHEDULE B—contd.

PART I—contd.

Serial No. 1	Description of goods 2	Rate of sales tax 3	Rate of purchase tax 4
	<p>(v) steel structurals (angles, joints, channels, tees, sheet piling sections, z sections or any other rolled sections) ;</p> <p>(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition ;</p> <p>(vii) plates both plain and chequered in all qualities ;</p> <p>(viii) discs, rings, forgings and steel castings ;</p> <p>(ix) tool, alloy and special steels of any of the above categories ;</p> <p>(x) steel melting scrap in all forms including steel skull, turnings and borings ;</p> <p>(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings ;</p> <p>(xii) tin-plates, both hot dipped and electrolytic and tinfree plates ;</p> <p>(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails—heavy and light crane rails ;</p> <p>(xiv) wheels, tyres, axles and wheel sets ;</p> <p>(xv) wire rods and wires-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper ;</p> <p>(xvi) defectives, rejects, cuttings or end pieces of any of the above categories.</p>		
	<p>[4 Cereals, that is to say,—</p> <p>(i) paddy ;</p> <p>(ii) rice ;</p> <p>(iii) wheat ;</p> <p>(iv) jowar or millo ;</p> <p>(v) bajri ;</p> <p>(vi) maize ;</p> <p>(vii) ragi ;</p> <p>(viii) kodon ;</p> <p>(ix) Kutki ;</p> <p>(x) barley</p> <p>when any of them are sold in sealed containers.</p>	Four paise in the rupee.	Four paise in the rupee.
	<p>5 Pulses, that is to say,—</p> <p>(i) Gram or gulab gram ;</p> <p>(ii) tur or arhar ;</p> <p>(iii) moong or green gram ;</p> <p>(iv) masur or lentil ;</p> <p>(v) urad or black gram ;</p> <p>(vi) moth ;</p> <p>(vii) lakh or khesari,</p> <p>when any of them are sold in sealed containers.</p>	Four paise in the rupee.	Four paise in the rupee.
	<p>6 Crude oil.</p>	Four paise in the rupee.	Four paise in the rupee.]

¹ Entries 4, 5 and 6 were inserted by Mah. 49 of 1976, s. 2.

PART II

Serial No. 1	Description of goods 2	Rate of general sales tax 3	Rate of purchase tax 4
1	Cotton that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton-waste ;	[Four paise] in the rupee.	[Four paise] in the rupee.
**	*	*	*
**	*	*	*
4	Hides and skins, whether in a raw or dressed state ;	[Four paise] in the rupee.	[Four paise] in the rupee.

¹ These words were substituted for the words " Three paise " by Mah. 23 of 1975, s. 3.

² Entry 2 was deleted, by Mah. 24 of 1966, s. 3(b)(i).

³ Entry 3 was deleted by Mah. 20 of 1961, s. 3(I).



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SCHEDULE B—concl'd.

PART II—cont'd.

Serial No.	Description of goods	Rate of general sales tax	Rate of purchase tax
1	2	3	4
5	Jute, that is to say, the fibre extracted from plants belonging to the species <i>Corchorus Capsularis</i> and <i>Corchorus olitorius</i> and the fibre known as mesta or bimil extracted from plants of the species <i>Hibiscus cannabinus</i> and <i>Hibiscus subdariffa-Var altissima</i> and the fibre known as Sunn or Sannhemp extracted from plants of the species <i>Crotalaria Juncea</i> whether baled or otherwise.	¹ [Four paise] in the rupee.	² [Four paise] in the rupee.
6	Oilseeds, that is to say,— (i) Groundnut or Peanut (<i>Arayhis hypogaea</i>); (ii) Sesamum or Til (<i>Sesamum orientale</i>); (iii) Cotton seed (<i>Gassypium</i> Spp.); (iv) Soyabean (<i>Glycine seja</i>); (v) Rapeseed and Mustard— (1) <i>Toria</i> (<i>Brassica campestris var toria</i>); (2) Rai (<i>Brassica juncea</i>); (3) Jamba-Taramira (<i>Eruca Satiya</i>); (4) Sarson, yellow and brown (<i>Brassica campestris var sarson</i>); (5) Banarsi Rai or True Mustard (<i>Brassica nigra</i>); (vi) Linseed (<i>Linum usitatissimum</i>); (vii) Castor (<i>Ricinus communis</i>); (viii) Coconut (i.e. Copra excluding tender coconuts) (<i>Cocos nucifera</i>); (ix) Sunflower (<i>Helianthus annus</i>); (x) Nigar seed (<i>Guizotia abyssinica</i>); (xi) Neem, vepa (<i>Azadirachta indica</i>); (xii) Mahua, illupai, Ippe (<i>Madhuca indica</i> M. <i>Latifolia</i> , <i>Bassia</i> , <i>Latifoila</i> and <i>Madhuca longifolia</i> syn. M. <i>Longifolia</i>); (xiii) Karanja, Pongam, Honga (<i>Pongamia pinnata</i> syn. P. <i>Glabra</i>); (xiv) Kusum (<i>Schleichera oleosa</i> , syn. S. <i>Trijuga</i>); (xv) Punna, Undi (<i>Calophyllum inophyllum</i>); (xvi) Kokum (<i>Carcinia indica</i>); (xvii) Sal (<i>Shorea robusta</i>); (xviii) Tung (<i>Aleurites foildii</i> and <i>A. montana</i>); (xix) Red palm (<i>Elaeis guinensis</i>); (xx) Safflower (<i>Carthamus tinctorius</i>).	¹ [Four paise] in the rupee.	² [Four paise] in the rupee.]

¹ Entries 5 and 6 were substituted by Mah. 32 of 1973, s. 6(b).² These words were substituted for the words "Three paise" by Mah. 23 of 1975, s. 3.

SCHEDULE C

(See section 8¹ and sections 13 and 14)

Goods, the sale or purchase of which is subject to sales tax or purchase tax and the rates of tax

Serial No. 1	Description of goods 2	Rate of sales tax 3	Rate of purchase tax 4
1	Cotton yarn waste	² [Three paise] in the rupee.	² [Three paise] in the rupee.
³ [1A	Cotton waste	² [Three paise] in the rupee.	² [Three paise] in the rupee.]
⁴ [1B	Cotton tyre cord fabrics or warp sheets	Two paise in the rupee.	Two paise in the rupee.]
2	Artificial silk yarn	² [Three paise] in the rupee.	² [Three paise] in the rupee.
3	Betel nuts	⁵ [Two paise in the rupee.]	⁵ [Two paise in the rupee.]
⁶ [4	Poultry feed	Two paise in the rupee.	Two paise in the rupee.]
* * * * *			
⁶	Gunny bag and hessian; jute twine	² [Three paise] in the rupee.	² [Three paise] in the rupee.
7	Lubricants	⁹ [Five ¹⁰ paise] in the rupee.]	⁹ [Five ¹⁰ paise] in the rupee.]
8	Raw silk and silk yarn	² [Three paise] in the rupee.	² [Three paise] in the rupee.
9	Safety matches (excluding matches ordinarily used as fire works.)	⁵ [Two paise in the rupee.]	⁵ [Two paise in the rupee.]
10	Staple fibre and staple fibre yarn	² [Three paise in the rupee.]	⁵ [Three paise in the rupee.]
¹¹ [10A	Rayon or artificial silk tyre cord fabrics or warp sheets.	¹² [Three paise in the rupee.]	¹² [Three paise in the rupee.]
11	Starches ¹³ [and maize flour and tapioca flour].	⁵ [Three paise in the rupee.]	⁵ [Three paise in the rupee.]
12	Agricultural machinery and implements (other than ¹⁴ [tractors, oil engines and electric motors and] implements specified in entry 1 in Schedule A) and ¹⁵ [components, parts and accessories thereof].	Three ¹⁶ [paise] in the rupee.	Three ¹⁶ [paise] in the rupee.
16*	* * * * *		

¹ These words and figures were deemed always to have been substituted for the words and figures "and section 13" by Mah. 13 of 1973, s. 3.

² These words were substituted for the words "Two paise" by Mah. 31 of 1972, s. 3.

³ This entry was inserted by Mah. 21 of 1962, s. 24 (2).

⁴ This entry was deemed to have been inserted with effect from 17-6-1972 by Mah. 38 of 1977, s. 3(a).

⁵ These words were substituted for "Do." by Mah. 31 of 1972, s. 3.

⁶ Entry 4 was inserted by Mah. 32 of 1973, s. 7(a).

⁷ Entry 5 was deleted by Mah. 16 of 1963, s. 9.

⁸ Entry 6 was substituted for the original, *ibid.*, s. 9(2).

⁹ These words were substituted for the letters "Do." by Mah. 16 of 1963, s. 9.

¹⁰ This word was substituted for the words "naye paise" by Mah. 29 of 1965, s. 31.

¹¹ This entry was deemed to have been inserted with effect from 17th June 1972 by Mah. 38 of 1977, s. 3(b).

¹² These words were deemed to have been substituted with effect from 1st October 1972, for the words "Two paise in the rupee". *ibid.*, s. 3(c).

¹³ These words were added by Mah. 21 of 1962, s. 24(3).

¹⁴ These words were inserted by Mah. 32 of 1973, s. 7(b).

¹⁵ These words were substituted for the words "parts of such machinery and implements", *ibid.*,

¹⁶ Entry 13 deleted by Mah. 20 of 1961, s. 4(3).

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SCHEDULE C—contd.

Serial No. 1	Description of Goods 2	Rate of sales tax 3	Rate of purchase tax 4
14	Glassware, chinaware, or articles made of porcelain and glazed earthenware adapted for domestic use, other than those specified in entry 44 in this Schedule ¹ [and in entry 5 in Schedule E.]	Three ² [paise] in the rupee.	Three ² [paise] in the rupee.
³ [14A	Kerosene	Do. ..	Do.]
⁴ [*	* * * * *	* * * * *	* * * * *
⁵ [*	* * * * *	* * * * *	* * * * *
17	Bricks and roofing tiles	Five ² [paise] in the rupee.	Five ² [paise] in the rupee.
18	Caustic soda and ash	Do. ..	Do.
19	Coal gas (other than that declared tax free under entry 13 in Schedule A).	⁶ [Ten ² [paise] in the rupee.]	⁶ [Ten ² [paise] in the rupee.]
⁷ [20	Electrical goods, other than those specified in any other entry in this Schedule or in any other Schedule.	⁸ [Ten paise] in the rupee.	⁸ [Ten paise] in the rupee.]
⁷ [21	Footwear— (a) other than that specified in entry 24 in Schedule A, when sold at a price not exceeding Rs. 15 per pair ;	Five ² [paise] in the rupee.	Five ² [paise] in the rupee.]

¹ These words were inserted by Mah. 21 of 1962, s. 24(4).² This word was substituted for the words "naye paise" by Mah. 29 of 1965, s. 31.³ Entry 14A was inserted by Mah. 20 of 1961, s. 4(4).⁴ Entry 15 was, deleted by Mah. 16 of 1963, s. 9.⁵ Entry 16 was deleted by G. N., F. D., No. STA. 1059-G-1, dated 14th March 1960.⁶ These words were substituted for the letters "Do" by Mah. 21 of 1962, s. 24(6).⁷ These entries were substituted for the original by Mah. 21 of 1962, s. 24(7) and (8).⁸ These words were substituted for the words "Eight paise" by Mah. 10 of 1974, s. 4(a).



SCHEDULE C—contd.

Serial No. 1	Description of Goods 2	Rate of sales tax 3	Rate of purchase tax 4
	¹ [(b) other than that specified in sub-entry (2) of entry 24 in Schedule A,—		
	(i) when sold at a price exceeding Rs. 15 but not exceeding Rs. 30 per pair ;	Ten <i>paise</i> in the rupee.	Ten <i>paise</i> in the rupee.
	(ii) when sold at a price exceeding Rs. 30 but not exceeding Rs. 45 per pair ;	Fifteen <i>paise</i> in the rupee.	Fifteen <i>paise</i> in the rupee.
	(iii) when sold at a price exceeding Rs. 45 per pair.	Twenty <i>paise</i> in the rupee.	Twenty <i>paise</i> in the rupee.]
22	Furniture (other than that specified in entry 36 in this Schedule).	² [Ten <i>paise</i>] in the rupee.]	³ [Ten <i>paise</i>] in the rupee.]
23	Non-ferrous metal sheets, rods, bars, slabs, blocks, ingots, circles and scrap.	⁴ [Five <i>paise</i> in the rupee.]	⁴ [Five <i>paise</i> in the rupee.]
⁵ 24	(1) Art paper, lustra cote art paper, sun coat, art card, art board, ivory card, chromo coated paper, cheque paper, imitation art paper, bible paper and silver cote art paper. (2) Paper of all other kinds, including sand paper, strawboard, cardboard and duplex and triplex boards.	Ten <i>paise</i> in the rupee. Five <i>paise</i> in the rupee.	Ten <i>paise</i> in the rupee. Five <i>paise</i> in the rupee.]
25	Petroleum products, including light diesel oil but excluding lubricants, solvent oil ***[and kerosene and also motor spirit declared tax-free under entry 37 in Schedule A.]	Do. ..	Do.
26	Razors and razor blades	Do. ..	Do.
27	Sewing machines and ⁶ [components, parts and accessories thereof].	Do. ..	Do.
28	Soaps	Do. ..	Do.
⁷ 29	(1) Sunglasses, goggles and other kinds of goggles and frames and ¹⁰ [components, parts and accessories thereof]. (2) Spectacles, lenses, glasses, rough blank and spectacle frames and ¹⁰ [components, parts and accessories thereof].	Fifteen <i>paise</i> in the rupee. Five <i>paise</i> in the rupee.	Fifteen <i>paise</i> in the rupee. Five <i>paise</i> in the rupee.]
¹¹ 30	Syringes of all kinds intended for use by the medical profession.	Six <i>paise</i> in the rupee.	Six <i>paise</i> in the rupee.]
31	Sweets and sweetmeats (including <i>shrikhand</i> , <i>basundi</i> ¹² [and <i>doodhpak</i> , and ice-cream and <i>kulfi</i> and non alcoholic drink containing ice-cream]). ^{13*} *	¹⁴ [Eight <i>paise</i> in the rupee.]	¹⁴ [Eight <i>paise</i> in the rupee.]

¹ Clause (b) was substituted by Mah. 31 of 1972, s. 3.

² These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 24(10).

³ These words were substituted for the words "Seven *paise*" by Mah. 10 of 1974, s. 4(b).

⁴ These words were substituted for the letters "Do." by Mah. 15 of 1967, s. 3(b).

⁵ Entry 24 was substituted by Mah. 31 of 1972, s. 3.

⁶ The words "furnace oil" were deleted by Mah. 16 of 1963, s. 9(7).

⁷ These words were substituted for the words, figures and letter "and also excluding kerosene and motor spirit declared tax-free under entries 31 and 37 in Schedule A" by Mah. 20 of 1961, s. 4(5).

⁸ These words were substituted for the words "spare parts thereof and accessories used therewith" by Mah. 32 of 1973, s. 7(c).

⁹ Entry 29 was substituted by Mah. 31 of 1972, s. 3.

¹⁰ These words were substituted for the words "parts and accessories used therewith" by Mah. 32 of 1973, s. 7(d).

¹¹ Entry 30 was inserted by Mah. 40 of 1969, s. 13(b).

¹² These words and brackets were substituted for the words and brackets "and *doodhpak*" *ibid.*, s. 13(c).

¹³ The words "except when sold in sealed containers of weight not exceeding five kilograms in each container" were deleted, *ibid.*

¹⁴ These words were substituted for the letters "Do." by Mah. 15 of 1967, s. 3(c).

SCHEDULE C—contd.

Serial No. 1	Description of goods 2	Rate of sales tax 3	Rate of purchase tax 4
¶32	(1) Timber (other than fire-wood) and bamboo, whether whole or split, excepting timber specified in sub-entry (2) below. (2) Teak and superior injalli timber, that is to say, (i) Bija, (ii) Khair, (iii) Ain, (iv) Hed, (v) Kalam, (vi) Shisham, (vii) Kinai, (viii) Tiwas, (ix) Asana, (x) Bondara, (xi) Dhaman, (xii) Semal, (xiii) Siris and (xiv) Anjan.	Five paise in the rupee. Seven paise in the rupee.	Five paise in the rupee. Seven paise in the rupee.]
¶33	(1) Soda Water (2) Aerated waters (other than soda water) and non-alcoholic beverages (including fruit juices, squashes, syrups and cordials) when sold in sealed, capped or corked bottles, jars, tins, drums or other containers.	Ten paise in the rupee. Twelve paise in the rupee.	Ten paise in the rupee. Twelve paise in the rupee.]
34	Bicycles, tandem cycles and cycle combinations and tyres, tubes, [components, parts and accessories thereof].	⁹ [Seven paise] in the rupee.]	⁹ [Seven paise] in the rupee.]
35	Cement	⁹ [Six paise in the rupee.]	⁹ [Six paise in the rupee.]
¶36	(1) Coffee, chicori and tea in leaf or powder (other than instant tea and instant coffee). (2) Instant tea and instant coffee	Six paise in the rupee. Ten paise in the rupee.	Six paise in the rupee. Ten paise in the rupee.]
37	Hydrogenated vegetable oils including <i>vanaspati</i>	⁹ [Seven paise in the rupee.]	⁹ [Seven paise in the rupee.]
38	Ice	⁹ [¹⁰ Fifteen paise] in the rupee.]	⁹ [¹⁰ Fifteen paise] in the rupee.]
39	¶(a) Synthetic pigments, other than textile dyes. (b) All kinds of paints, ¹³ [other than those specified in entry 40 in this Schedule but] including distempers, cement colours or paints, powder paints, stiff paste paints, enamels and liquid paints, whether ready for use or not. (c) ¹⁴ [Varnishes], vegetable turpentine, paint removers and stainers of all kinds. (d) All kinds of vehicles, diluents and thinners, including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, perilla oil, whale oil and tung oil].	⁹ [¹² Twelve paise] in the rupee.]	⁹ [¹² Twelve paise] in the rupee.]

¹ Entry 32 was substituted by Mah. 10 of 1974, s. 4(c).

² Entry 33 was substituted *ibid.*, s. 4(d).

³ These words were substituted for the words "accessories and parts thereof" by Mah. 32 of 1973, s. 7(e).

⁴ These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 24(13).

⁵ These words were substituted for the words "Six paise" by Mah. 51 of 1965, s. 7(b)(ii).

⁶ These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 24(14), (15) and (17).

⁷ Entry 36 was substituted by Mah. 10 of 1974, s. 4(e).

⁸ These words were substituted for the letters "Do." by Mah. 51 of 1965, s. 7(b)(iv).

⁹ These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 24(14), (15) and (17).

¹⁰ These words were substituted for the words "Ten paise" by Mah. 10 of 1974, s. 4(f).

¹¹ This portion was substituted by Mah. 42 of 1971, s. 12.

¹² These words were substituted for the words "Ten paise" by Mah. 51 of 1965, s. 7(b)(v).

¹³ These words were inserted by Mah. 31 of 1972, s. 3.

¹⁴ This word was substituted for "Lacquers, varnishes", *ibid.*

SCHEDULE C—contd.

Serial No.	Description of goods	Rates of sales tax	Rate of purchase tax
1	2	3	4
40	(a) Acrylic and plastic emulsion paints	Fifteen paise in the rupee.	Fifteen paise in the rupee.
	(b) All types of lacquers	Do.	Do.]
41	Photographic and other cameras and enlargers, lenses, paper, films and plates required for use therewith ¹⁴ [and ¹⁵ components, parts and accessories thereof].	¹⁴ [Twelve paise] in the rupee.]	¹⁴ [Twelve paise] in the rupee.]
42	X-ray apparatus and film, plates and other equipment required for use therewith and ¹⁶ components, parts and accessories thereof].	¹⁶ Seven ¹⁶ [paise] in the rupee.]	¹⁶ Seven ¹⁶ [paise] in the rupee.]
43	Fire-works	¹⁷ [Fifteen paise] in the rupee.	¹⁷ [Fifteen paise] in the rupee.
44	¹⁸ [(1)] Articles of domestic use made from porcelain or glazed earthenware, sanitary fittings made primarily from glazed earthen ware or porcelain (other than pipes) and glassware when sold at a price of not less than one rupee per piece. <i>Explanation.</i> —(i) One cup and one saucer and (ii) any vessel and its lid sold together, shall be deemed to be one piece, but not a set of cups and saucers, plates or dishes, etc.	¹⁸ [Ten paise] in the rupee.]	¹⁸ [Ten paise] in the rupee.]
	¹⁹ [(2)] All kinds of glass sheets, glass rods and glass tubes and silvered mirror.	Ten paise in the rupee.	Ten paise in the rupee.
45	Vacuum flasks of all kinds ²⁰ [including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold]. ²¹ [and components, parts and accessories thereof].	²⁰ [Eleven paise] in the rupee.]	²⁰ [Eleven paise] in the rupee.]
46	Aeroplanes and ²² components, parts and accessories thereof].	Ten ²² [paise] in the rupee.	Ten ²² [paise] in the rupee.
47	Air-conditioning plant including air-conditioners and air-coolers and components, parts and accessories thereof— (a) of capacity upto 1.5 tonnes (b) of capacity over 1.5 tonnes	Fifteen paise in the rupee. Twenty paise in the rupee.	Fifteen paise in the rupee. Twenty paise in the rupee.]
48	Arms including rifles, revolvers, pistols and ammunition therefor and ²³ components, parts and accessories thereof].	²³ [Fifteen paise] in the rupee.]	²³ [Fifteen paise] in the rupee.]

¹ Entry 40 was inserted by Mah. 31 of 1972, s. 3.² These words were substituted for the words "and spare parts thereof" by Mah. 16 of 1963, s. 9(10)(a).³ These words were substituted for the words "spare parts and accessories thereof" by Mah. 32 of 1973, s. 7.⁴ These words were substituted for the letters "Do." by Mah. 16 of 1963, s. 9(10) and (11).⁵ These words were substituted for the words "Ten paise" by Mah. 40 of 1969, s. 13(f).⁶ This word was substituted for the words "naye paise" by Mah. 29 of 1965, s. 31.⁷ These words were substituted for "Ten paise" by Mah. 31 of 1972, s. 3.⁸ This entry was substituted for the original by Mah. 21 of 1962, s. 24(16).⁹ This was added by Mah. 32 of 1973, s. 7(b).¹⁰ These words were substituted for "Eight paise" by Mah. 31 of 1972, s. 3.¹¹ These words were substituted for the words "including thermoses" by Mah. 40 of 1969, s. 13(g).¹² These words were substituted for the words "spare parts and accessories thereof" by Mah.

32 of 1973, s. 7.

¹³ These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 24(14), (15) and (17).¹⁴ These words were substituted for the words "Ten paise" by Mah. 51 of 1965, s. 7(b)(vii).¹⁵ This word was substituted for the words "naye paise" by Mah. 29 of 1965, s. 31.¹⁶ Entry 47 was substituted by Mah. 10 of 1974, s. 4(g).¹⁷ These words were substituted for the letters "Do." by Mah. 51 of 1965, s. 7(b)(viii).¹⁸ These words were substituted for the words "Twelve paise" by Mah. 31 of 1972, s. 3.¹⁹ These words were substituted for the words "Twelve paise" by Mah. 31 of 1972, s. 3.

SCHEDULE C—contd.

Serial No. 1	Description of Goods 2	Rate of sales tax 3	Rate of purchase tax 4
49	Binoculars, ¹ [telescopes,] opera glasses and ² [components, parts and accessories thereof.]	³ [Twelve paise in the rupee.]	⁴ [Twelve paise in the rupee.]
50	Cigarette cases and lighters	³ [Twelve paise in the rupee.]	⁴ [Twelve paise in the rupee.]
51	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, ⁴ [and lenses, films (other than the films declared tax-free under entry 18A in Schedule A) and cinema carbons required for use therewith, and ² [components, parts and accessories thereof]; and films-strips (other than those declared tax-free under the said entry 18A ⁵ [and cinema slides].]	³ [Twelve paise in the rupee.]	⁴ [Twelve paise in the rupee.]
52	Dictaphone and other similar apparatus for recording sound and ² [components, parts and accessories thereof.]	³ [Twelve paise in the rupee.]	⁴ [Twelve paise in the rupee.]
53	⁶ [Sheets, cushions, pillows, mattresses and other articles made of foam rubber or plastic foam or other synthetic foam] ⁷ [, or of fibre foam or rubberised coir.]	⁸ [Fifteen paise] in the rupee.]	⁹ [Fifteen paise] in the rupee.]
54	Furs and articles of personal or domestic use made therefrom.	¹⁰ [Twenty paise] in the rupee.]	¹¹ [Twenty paise] in the rupee.]
55	Gold and silver filigree	¹² [Twelve paise] in the rupee.]	¹³ [Twelve paise] in the rupee.]
¹⁴ [55A	Gramophones of every description (other than those specified in entry 62 or 65 of this Schedule) and ² [component, parts and accessories thereof] and gramophone records ¹⁵ [not being linguaphone records, that is to say, gramophone records for teaching languages)].	¹⁴ [Twelve paise] in the rupee.	¹⁴ [Twelve paise] in the rupee.
¹⁶ [55	Metal safes, cash boxes and almirahs, all kinds of metal furniture (including slotted angles and ready to assemble parts thereof), furniture made from fibre glass reinforced plastic or made primarily from any kind of plastics, upholstered furniture and furniture in the manufacture of which laminated sheets are used.	Fifteen paise in the rupee.	Fifteen paise in the rupee.]

¹ This word was inserted by Mah. 16 of 1963, s. 9(12).

² These words were substituted by Mah. 32 of 1973, s. 7.

³ These words were substituted for the letters "Do." by Mah. 40 of 1969, s. 13(i).

⁴ This portion was substituted *ibid.*, s. 13(f).

⁵ These words were inserted by Mah. 32 of 1973, s. 7(n).

⁶ These words were substituted for the portion beginning with the words "Foam rubber" and ending with words "of foam rubber" by Mah. 16 of 1963, s. 9(14).

⁷ These words were inserted by Mah. 42 of 1971, s. 12(e).

⁸ These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 24(19), (20) and (21).

⁹ These words were substituted for "Twelve paise" by Mah. 31 of 1972, s. 3.

¹⁰ These words were substituted for "Fifteen paise", *ibid.*

¹¹ These words were substituted for the words "Ten paise", *ibid.*

¹² Entry 55A was inserted by Mah. 16 of 1963, s. 9(15).

¹³ These brackets and words were inserted by G. N., F. D., No. STA. 1063/3069-(ii)-XIII, dated 11th February 1964.

¹⁴ These words were substituted for the words "Ten paise" by Mah. 40 of 1969, s. 13(p).

¹⁵ Entry 56 was substituted by Mah. 32 of 1973, s. 7(a).



SCHEDULE C—contd.

Serial No.	Description of Goods	Rate of sales tax	Rate of purchase tax
1	2	3	4
57	Lifts whether operated by electricity or hydraulic power.	¹ [Ten paise in the rupee.]	¹ [Ten paise in the rupee.]
58	² [(1) Motor vehicles] including motor cars, motor taxi-cabs, motor scooters, motor cycle combinations, motor scooters, motoretters, motor omnibuses, motor vans and motor lorries and chassis of motor vehicles ³ [but excluding tractors, whether on wheels or tracts.]	⁴ [[Twelve paise] in the rupee.]	⁴ [[Twelve paise] in the rupee.]
	⁵ [(2) (a) Components and parts of vehicles specified in sub-entry (1). (b) Other articles, including rubber and other tyres and tubes and batteries adapted for use as parts or accessories of such vehicles, not being such articles as are predominantly also used otherwise than as such parts or accessories.	Twelve paise in the rupee Do.	Twelve paise in the rupee. Do.]
59	Pile carpets	⁷ [[Fifteen paise] in the rupee.]	⁷ [[Fifteen paise] in the rupee.]
⁶ [60	(1) Refrigerators and mechanical water coolers and components, parts and accessories thereof— (a) of capacity upto 165 litres (b) of capacity over 165 litres	Fifteen paise in the rupee. Twenty paise in the rupee.	Fifteen paise in the rupee. Twenty paise in the rupee.
	(2) Deep Freezers	Twenty paise in the rupee.	¹¹ [[Twenty paise] in the rupee.]
61	Solvent oil	¹⁰ [[Twelve paise] in the rupee.]	¹⁰ [[Twelve paise] in the rupee.]
62	Sound transmitting equipment including telephones, loud-speakers and electrically operated gramophone record changers and ¹¹ [components, parts and accessories of such equipment] (but excluding sound amplifying apparatus carried on the person and adapted for use as a hearing aid).	¹² [[Twelve paise] in the rupee.]	¹² [[Twelve paise] in the rupee.]
63	Tabulating, calculating, cash registering, indexing, card punching, flanking and addressing machines and ¹¹ [components, parts and accessories of such machines].	¹³ [[Fifteen paise] in the rupee.]	¹³ [[Fifteen paise] in the rupee.]
¹⁵ [63-A	Computers and components, parts and accessories thereof.	Twenty paise in the rupee.	Twenty paise in the rupee.]

¹ These words were substituted for the letters "Do." by Mah. 32 of 1973, s. 3(g).

² This portion was substituted for the words "Motor vehicles" by Mah. 16 of 1963, s. 9(16).

³ These words were added by G. N., F. D., No. STA. 2263/0405-XIII, dated 18th June 1963.

⁴ These words were substituted for the letters "Do." by Mah. 51 of 1965, s. 7(b)(x).

⁵ These words were substituted for the words "Eleven paise" by Mah. 40 of 1969, s. 13(l).

⁶ Sub-entry (2) was substituted by Mah. 32 of 1973, s. 7(r).

⁷ These words were substituted for the letters "Do." by Mah. 51 of 1965, s. 7(b)(xi).

⁸ These words were substituted for "Ten paise" by Mah. 31 of 1972, s. 3.

⁹ Entry 60 was substituted by Mah. 10 of 1974, s. 4(h).

¹⁰ These words were substituted for the letters "Do." by Mah. 51 of 1965, s. 7(b)(xii).

¹¹ These words were substituted by Mah. 32 of 1973, s. 7.

¹² These words were substituted for the words "Ten paise" by Mah. 40 of 1969, s. 13(m).

¹³ These words were substituted for the letters "Do."; *ibid.*, s. 14(n).

¹⁴ These words were substituted for the words "Twelve paise" by Mah. 10 of 1974, s. 4(i).

¹⁵ Entry 63-A was inserted, *ibid.*, s. 4(j).

SCHEDULE C—*contd.*

Serial No.	Description of goods	Rate of sales tax	Rate of purchase tax
1	2	3	4
¶64	(1) Typewriting machines and components, parts and accessories thereof.	Twelve <i>paise</i> in the rupee.	Twelve <i>paise</i> in the rupee.
	(2) Duplicating machines including duplicators and other apparatuses for obtaining duplicate copies, teleprinters and tape recorders including tape for use in connection therewith, and components, parts and accessories of any of them.	Fifteen <i>paise</i> in the rupee.	Fifteen <i>paise</i> in the rupee.]
65	Wireless reception instruments and apparatuses and radio gramophones and electrical valves, batteries, transmitters, accumulators, amplifiers and loud-speakers required for use therewith and ² [components, parts and accessories of] such wireless instruments, apparatuses and radio gramophones.	¹ [Twelve <i>paise</i> in the rupee.]	¹ [Twelve <i>paise</i> in the rupee.]
¶65A	Television sets and ² [components, parts and accessories thereof.]	Fifteen <i>paise</i> in the rupee.	Fifteen <i>paise</i> in the rupee.]
66	<i>Ganja</i> and <i>Bhang</i>	¹ [Fifteen <i>paise</i>] in the rupee.	Fifteen <i>paise</i> in the rupee.
67	Non-portable liquors, that is— (a) rectified spirit (b) denatured spirit (c) methyl alcohol (d) absolute alcohol (e) any other liquor which the State Government may by notification in the <i>Official Gazette</i> declared to be non-potable for the purposes of this entry.	¹ [Fifteen <i>paise</i> in the rupee.]	¹ [Fifteen <i>paise</i> in the rupee.]
68	<i>Opium</i>	¹ [Fifteen <i>paise</i> in the rupee.]	¹ [Fifteen <i>paise</i> in the rupee.]
69	Spirituous medicinal preparations containing more than twelve per cent. by volume of alcohol (but other than those which are declared by the State Government by notification in the <i>Official Gazette</i> , to be not capable of causing intoxication.)	¹ [Fifteen ² [<i>paise</i>] in the rupee.]	¹ [Fifteen ² [<i>paise</i>] in the rupee.]
¶70	Cooked food (excluding ice-cream and <i>kulfi</i>) and non-alcoholic drinks (other than those containing ice-cream) served for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats, confectionery, cakes, biscuits or pastries, at one time,— (a) at a price of more than ¹⁰ [three rupees] but not more than ten rupees, per person; (b) at a price of more than ten rupees but not more than twenty rupees, per person; (c) at a price of more than twenty rupees, per person.	Six <i>paise</i> in the rupee. Ten <i>paise</i> in the rupee. Fifteen <i>paise</i> in the rupee.	Six <i>paise</i> in the rupee. Ten <i>paise</i> in the rupee. Fifteen <i>paise</i> in the rupee.]

¹ Entry 64 was substituted by Mah. 10 of 1974, s. 4(k).

² These words were substituted by Mah. 32 of 1973, s. 7.

³ These words were substituted for the letters "Do." by Mah. 15 of 1967, s. 3(i).

⁴ Entry 65A was inserted by Mah. 31 of 1972, s. 3.

⁵ These words were substituted for the words "Twelve *paise*" by Mah. 31 of 1972, s. 3(27).

⁶ These words were substituted for "Do." *ibid.*

⁷ These words were substituted for the words "Thirty *naye paise*" by G. N. F. D., No. STA. 1064/657-(ii)-XIII, dated 30th March 1964.

⁸ This word was substituted for the words "*naye paise*" by Mah. 29 of 1965, s. 31.

⁹ Entry 70 was inserted by Mah. 31 of 1972, s. 3.

¹⁰ These words were substituted for the words "two rupees" by Mah. 10 of 1974, s. 4(D).

SCHEDULE C—*concl.*

Serial No. 1	Description of goods 2	Rate of sales tax 3	Rate of purchase tax 4
70-A	Any food or drink served for consumption in a hotel or restaurant or any part thereof or in any other place, with which a cabaret, floor show or similar entertainment is provided therein.	Forty <i>paise</i> in the rupee.	Forty <i>paise</i> in the rupee.]
71	Medicines (other than those specified in any other entries in this Schedule or in any other Schedule) of the following description :— Patent or proprietary or pharmacopoeial medicinal formulations or preparations made up ready for use, internally or externally, for the diagnosis, treatment, mitigation or prevention of disease in human being or animals.	Three <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.
72	Country liquor as defined in the Maharashtra Country Liquor Rules, 1973.	Twelve <i>paise</i> in the rupee.	Twelve <i>paise</i> in the rupee.]

SCHEDULE D

[See section 9 ³[and sections 13 and 14]*Goods, the sale or purchase of which is subject to general sales tax or purchase tax and the rates of tax*

Serial No. 1	Description of goods 2	Rate of general sales tax 3	Rate of purchase tax 4
	[PART I]		
**	* * * *	*	*
2	Raw wool, wooltops and woollen yarn (other than knitting yarn).	⁶ [Three <i>paise</i>] in the rupee.]	⁶ [Three <i>paise</i>] in the rupee.]
3	<i>Kakavi</i> or ' <i>Kakab</i> '	⁷ [Three <i>paise</i>] in the rupee.	⁷ [Three <i>paise</i>] in the rupee.
4	⁹ [Ready-made garments and other articles of personal wear (excluding hosiery goods and garments and articles to which entry 40 or 42 in Schedule A or entry 3 or 16A in Schedule E applies) prepared from any textile fabrics, including those which have been embroidered or otherwise decorated, sold at a price exceeding ⁹ [twenty rupees] per garment or article.]	¹⁰ Five <i>paise</i> in the rupee.]	¹⁰ [Five <i>paise</i> in the rupee.]

¹ Entry 70-A was inserted by Mah. 10 of 1974, s. 4(m).² Entries 71 and 72 were added by Mah. 32 of 1973, s. 7(y).³ These words and figures were deemed always to have been substituted for the words and figures "and section 13" by Mah. 13 of 1973, s. 3.⁴ This sub-heading was inserted by Mah. 29 of 1965, s. 32(a).⁵ Entry 1 was deleted by Mah. 21 of 1962, s. 25(1).⁶ These words were substituted for the words "One *paise* in the rupee" by Mah. 51 of 1965, s. 7(c).⁷ These words were substituted for "Two *paise*" by Mah. 31 of 1972, s. 4.⁸ This portion was substituted by Mah. 40 of 1969, s. 14(a)(i).⁹ These words were substituted for the words "ten rupees" by Mah. 10 of 1974, s. 5(a).¹⁰ These words were substituted for the letters "Do." by Mah. 31 of 1972, s. 14(a)(ii).

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SCHEDULE D—contd.

PART I—contd.

Serial No. 1	Description of Goods 2	Rate of general sales tax 3	Rate of purchase tax 4
¹ 4A	Hosiery goods	Three <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.]
² 5	(a) Dried fruits	Five <i>paise</i> in the rupee.	Five <i>paise</i> in the rupee.
	(b) Dried vegetables, except when such fruits or vegetables are sold in sealed containers of weight not exceeding five kilograms in each container.	Three <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.]
6	³ Milk products including butter, <i>ghee</i> and <i>khoa</i> , but not including butter-milk, curds, <i>lassi</i> , <i>chakka</i> and sweetmeats such as <i>shrikhand</i> , <i>basundi</i> and <i>doodhpak</i> . <i>Explanation</i> .—In this entry, "milk product" means a product made exclusively out of milk, without addition or admixture of any other ingredient.]	Three ⁴ [<i>paise</i>] in the rupee.	Three [<i>paise</i>] in the rupee.
⁵ 6A	Vegetable non-essential oils other than hydro-generated vegetables oils ⁶ [and those to which entry 39 in Schedule C applies.]	Three ⁴ [<i>paise</i>] in the rupee.	Three ⁴ [<i>paise</i>] in the rupee.
7	Pepper and other Spices	Five ⁴ [<i>paise</i>] in the rupee.	Five ⁴ [<i>paise</i>] in the rupee.
8	Jewellery, not being articles specified in entry 2 in Schedule E, and precious stones, synthetic or artificial precious stones and pearls, real, artificial or cultured.	⁷ [Ten <i>paise</i>] in the rupee.	⁷ [Ten <i>paise</i>] in the rupee.
9	Zali thread and embroidery materials of gold, silver or gilded metal including <i>badla</i> and <i>kasab</i> .	⁸ [Six <i>paise</i> in the rupee.]	⁸ [Six <i>paise</i> in the rupee.]
⁹ [PART II]			
¹⁰ 1.	(1) Country liquor (that is, all liquor, other than country liquor to which entry 72 in Schedule C applies and other than foreign liquor manufactured in India), and duty paid potable foreign liquor brought into India, including spirits, wines, fermented liquors and mild liquors.	Forty-five <i>paise</i> in the rupee.	Forty-five <i>paise</i> in the rupee.
	(2) Foreign liquor (that is, duty paid potable foreign liquor manufactured in India, including spirits, wines, fermented liquors and mild liquors).—		
	(a) fermented liquors and mild liquors	¹¹ [Thirty-five <i>paise</i>] in the rupee.	¹¹ [Thirty-five <i>paise</i>] in the rupee.
	(b) any other liquors	Twelve <i>paise</i> in the rupee.	Twelve <i>paise</i> in the rupee.]

¹ Entry 4A was substituted by Mah. 40 of 1959, s. 14(b).² Entry 5 was substituted by Mah. 31 of 1972, s. 4.³ This portion was deemed always to have been substituted for the portion beginning with the words "Milk Products" and ending with the words and bracket "and Doodhpak" by Mah. 21 of 1962, s. 25(4).⁴ This word was substituted for the words "nave *paise*" by Mah. 29 of 1965, s. 32(b).⁵ Entry 6A was inserted by G. N., F. D., No. STA. 1059-G-1, dated 14th March 1970.⁶ These words were inserted by Mah. 42 of 1971, s. 13.⁷ These words were substituted for "Six *paise*" by Mah. 31 of 1972, s. 4.⁸ These words were substituted for "Do.", *ibid*.⁹ This part was substituted for entry 10 by Mah. 29 of 1965, s. 32(c).¹⁰ Entry 1 was substituted by Mah. 32 of 1973, s. 8.¹¹ These words were substituted for the words "Twenty-five *paise*" by Mah. 10 of 1974, s. 5(b).

SCHEDULE E

(See section 10¹ [and sections 13 and 14])

Goods, the sale or purchase of which is subject to sales tax, general sales tax, purchase tax and retail sales tax and the rates of sales tax, general sales tax and purchase tax

Serial No.	Description of goods	Rate of sales tax	Rate of general sales tax	Rate of purchase tax
1	2	3	4	5
1	Billion and Specie ..	One-fourth of one per cent.	One-fourth of one per cent.	One-fourth of one per cent.
² [2	Articles made of gold or of silver or of both (of fineness of not less than fifty per cent) not containing precious stones, synthetic or artificial precious stones or pearls, whether real, artificial or cultured, of a value exceeding one-tenth of the value of each such article.	One-fourth of one per cent.	One-fourth of one per cent.]	³ [One-fourth of one per cent.]
⁴ [4	(1) Cakes, biscuits and pastries .. (2) Toffees and chocolates ..	Six <i>paise</i> in the rupee. Seven <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee. Do. ..	Six <i>paise</i> in the rupee. Seven <i>paise</i> in the rupee.]
5	Floor and wall-tiles ..	⁵ [Eight ⁷ [<i>paise</i>] in the rupee.]	Do. ..	⁶ [Eight ⁷ [<i>paise</i>] in the rupee.]
6	Foodstuffs and food provisions of all kinds (including dried fruits and dried vegetables ; raw, semi-cooked, semi-processed or ready to serve foods; pickles, sauces, jams, marmalades, jellies, preserved fruits and honey) when sold in sealed containers of weight not exceeding ⁸ [five kilograms] in each container, but excepting ⁹ [cereals as specified in entry 4 in Part I of Schedule B, pulses as specified in entry 5, in Part I of Schedule B,] whole,	⁵ [Five ⁷ [<i>paise</i>] in the rupee]	Do. ..	⁶ [Five ⁷ [<i>paise</i>] in the rupee.]

¹ These words and figures were deemed always to have been substituted for the words and figures and section 13 " by Mah. 13 of 1973, s. 3.

² Entry 2 was substituted by Mah. 32 of 1973, s. 9(a).

³ These words were inserted by Mah. 10 of 1974, s. 6(a).

⁴ Entry 3 was omitted by G.N., F.D., No. STA. 1068/2454-XIII, dated 29th May 1971.

⁵ This entry was substituted for the original entry 4 by Mah. 51 of 1965, s. 7(d).

⁶ These words were substituted for the letters " Do. " by Mah. 21 of 1962, s. 26(2) and (3).

⁷ This word was substituted for the words " *naye paise* " by Mah. 29 of 1965, s. 33.

⁸ These words were substituted for the words " five seers " by Mah. 21 of 1962, s. 26(3)(a).

⁹ These words were inserted by Mah. 49 of 1976, s. 3.

SCHEDULE E—contd.

Serial No. 1	Description of goods 2	Rates of sales tax 3	Rate of general sales tax 4	Rate of purchase tax 5
	separated or reconstituted milk, milk-products, as specified in entry 6 in Schedule D, edible oil and salt.			
¹ [6A]	Fountain pens, ball-point pens, stylograph pens and propelling pencils and ² [components, parts and accessories of] such pens and pencils.	Five <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.	Five <i>paise</i> in the rupee.]
7	Toilet articles including hair cream, hair tonic and hair oil (but ³ [excluding soap, tooth powder and tooth paste]).	⁴ [¹⁰ Twelve <i>paise</i>] in the rupee.]	⁶ [Three <i>paise</i>] in the rupee.	⁴ [⁵ Twelve <i>paise</i>] in the rupee.]
⁷ [7A]	All kinds of stoves, pressure lamps, incandescent lanterns and lamps and cookers and ⁸ [components, parts and accessories thereof, including gas mantles].	Six <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.	Six <i>paise</i> in the rupee.]
**	* * * * *	*	*	*
10*	* * * * *	*	*	*
10	Clocks, time-pieces and watches ¹¹ [and ¹² [components, parts or accessories thereof].]	¹³ [¹⁴ Twelve <i>paise</i>] in the rupee.]	Do.	¹⁵ [¹⁴ Twelve <i>paise</i>] in the rupee.]
11	Ladies' hand bags and vanity bags	¹⁵ [¹⁶ Ten <i>paise</i>] in the rupee]	Do.	¹⁵ [¹⁶ Ten <i>paise</i>] in the rupee.]
12	Suit cases, attach cases and despatch cases.	¹⁵ [¹⁶ Ten <i>paise</i>] in the rupee.]	Do.	¹⁵ [¹⁴ Ten <i>paise</i>] in the rupee.]
¹⁷ [12A]	Steel trunks and school bags and cases made of steel or aluminium.	Three <i>paise</i> in the rupee.	Do.	Three <i>paise</i> in the rupee.]
13	Articles made of ivory (other than those specified in entry 27 in Schedule A), sandal wood or black-wood or inlaid therewith and ornamental metalware (not being articles specified in entry 2 in this Schedule).	¹⁸ [Twelve <i>paise</i>] in the rupee.	Do.	¹⁸ [Twelve <i>paise</i>] in the rupee.]
14	Culinary and flavouring essences	¹⁹ [¹⁸ Twelve <i>paise</i>] in the rupee.]	Do.	¹⁹ [¹⁸ Twelve <i>paise</i>] in the rupee.]

¹ Entry 6A was inserted by Mah. 40 of 1969, s. 15(a).

² These words were substituted for the words "parts and accessories of" by Mah. 32 of 1973, s. 9(b).

³ These words were substituted by G.N., F.D., No. STA. 1068/4809-XIII, dated 30th June 1969.

⁴ These words were substituted for the letter "Do." by Mah. 21 of 1962, s. 26(4).

⁵ These words were substituted for the words "Eight *paise*" by Mah. 10 of 1974, s. 6(b).

⁶ These words were substituted for the words "Two *paise*" by Mah. 51 of 1965, s. 7(d)(iv).

⁷ This entry was inserted, *ibid.*, s. 7(d)(ii).

⁸ These words were substituted for the words "spare parts and accessories of any of them" by Mah. 32 of 1973, s. 9(c).

⁹ Entry 8 was deleted by Mah. 40 of 1969, s. 15(b).

¹⁰ Entry 9 was omitted by G.N., F.D., No. STA. 1068/2454-XIII, dated 29th May 1971.

¹¹ These words were added by Mah. 16 of 1963, s. 10(I).

¹² These words were substituted for the words "parts thereof" by Mah. 32 of 1973, s. 9(d).

¹³ These words were substituted for the letters "Do." *ibid.*, s. 10(I).

¹⁴ These words were substituted for the words "Nine *paise*" by Mah. 10 of 1974, s. 6(c).

¹⁵ These words substituted for the letters "Do.", by Mah. 21 of 1962, s. 26(6) and (7).

¹⁶ These words were substituted for the words "Eight *paise*" by Mah. 31 of 1972, s. 5.

¹⁷ Entry 12A was inserted by Mah. 40 of 1969, s. 15(d).

¹⁸ These words were substituted for the words "Ten *paise*" by Mah. 31 of 1972, s. 5.

¹⁹ These words were substituted for the letters "Do." by Mah. 40 of 1969, s. 26(9).

SCHEDULE E—contd.

Serial No.	Description of goods	Rate of sales tax	Rate of general sales tax	Rate of purchase tax
1	2	3	4	5
*15	(1) Domestic electrical appliances including electric fans and [com- ponents, parts and accessories] pertaining to such appliances (but excluding electric bulbs).	*Eleven Paise in the rupee.]	Three Paise in the rupee.	*[Eleven Paise in the rupee.]
	(2) Fluorescent tubes of all varieties and their fittings including chokes and starters, and [other compo- nents, parts and accessories] apper- taining to such tubes.	Do.	Do.	Do.]
*16	Handloom fabrics of all varieties [(excluding pile carpets, braids, borders, laces and trimmings, and those fabrics to which entries 15, 41 and 51 in Schedule A apply and Khadi to which entry 40 in Schedule A applies), sold at a price—]			
	(a) exceeding six rupees, but not exceeding twelve rupees, per metre.	Three *[Paise] in the rupee.	*[Three Paise] in the rupee.	Three *[Paise] in the rupee.
	(b) exceeding twelve rupees per metre.	Eight *[Paise] in the rupee.	*[Three Paise] in the rupee.	Eight *[Paise] in the rupee.
*16A	Silk fabrics as defined in the First Schedule to the Central Excises and Salt Act, 1944; and articles made of such fabrics.	Eight Paise in the rupee.	Do.	Eight Paise in the rupee.]
17	Marble and articles made of marble.	¹² *[Twelve Paise] in the rupee.	*[Three Paise] in the rupee	*[Twelve Paise] in the rupee.
11*	* * * *	* * *	* * *	* * *
19	Perfumes, depilatories and cosmetics (except soap and articles specified in entry 7 in this Schedule).	¹² ¹³ *[Twelve Paise] in the rupee.]	Do.	¹² ¹⁴ *[Twelve Paise] in the rupee.]

¹ Entry 15 was substituted for the original by Mah. 21 of 1962, s. 26(10).

² These words were substituted for the word "parts" by Mah. 32 of 1973, s. 9(e)(i).

³ These words were substituted for the words "other parts and accessories" *ibid.*, s. 9(e)(ii).

⁴ These words were substituted for the words "Ten Paise in the rupee" by Mah. 51 of 1965, s. 7(d)(iii).

⁵ Entry 16 was substituted for the original by Mah. 16 of 1963, s. 10(2).

⁶ This was substituted for the original portion by Mah. 15 of 1967, s. 4(b).

⁷ This word was substituted for the words "naye Paise" by Mah. 29 of 1965, s. 33.

⁸ These words were substituted for the words "Two Paise" by Mah. 51 of 1965, s. 7(d)(iv).

⁹ Entry 16A was inserted by Mah. 40 of 1969, s. 15(e).

¹⁰ These words were substituted for "Ten Paise" by Mah. 31 of 1972, s. 5.

¹¹ Entry 18 was deleted by G. N., F. D., No. STA. 1461-A-0588, dated 23rd February 1962.

¹² These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 26(13).

SCHEDULE E—*contd.*

Serial No.	Description of goods	Rate of sales tax	Rate of general sales tax	Rate of purchase tax
1	2	3	4	5
19A	Goods made primarily from any kind of plastics (other than those to which entry 53 in Schedule C or any other entry in that or any other Schedule applies, but including roofing, floor, or wall plastic tiles)—			
	¹ (a) if they are roofing, floor or wall tiles made from any kind of plastic material.	Eight <i>paise</i> in the rupee.	² [Three <i>paise</i>] in the rupee.	Eight <i>paise</i> in the rupee.
	³ (b) (i) if they are laminates made from the thermosetting plastic material.	Nine <i>paise</i> in the rupee.	Do.	Nine <i>paise</i> in the rupee.
	(ii) if they are other goods made from the thermosetting plastic material.	Eight <i>paise</i> in the rupee.	Do.	Eight <i>paise</i> in the rupee.
	(c) in other cases	Five <i>paise</i> in the rupee.	Do.	Five <i>paise</i> in the rupee.
20	Stainless steel ⁴ [articles and utensils (but excluding articles used as ⁵ [surgical instruments or] parts of industrial machinery or plant)].	⁶ [Eight ⁷ [<i>paise</i>] in the rupee]	Do.	⁸ [Eight ⁹ [<i>paise</i>] in the rupee.]
¹⁰ 21	(1) Table cutlery, including knives and forks but excluding spoons.	Ten <i>paise</i> in the rupee.	Do.	Ten <i>paise</i> in the rupee.
	(2) Spoons	Eight <i>paise</i> in the rupee.	Do.	Eight <i>paise</i> in the rupee.]
¹⁰ 21A	(a) Boot-polish	Three <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.	Three <i>paise</i> in the rupee.]
	(b) Inks			
	(c) Utensils made of non-ferrous metals.			
	(d) Toys (other than electrically operated).			
	(e) Sand			
	(f) Umbrellas and components, parts and accessories thereof.			
22	All goods other than those specified from time to time in Schedules A, B, C, and D and in the preceding entries.	¹¹ [Five <i>paise</i>] in the rupee.	Do.	¹² [Five <i>paise</i>] in the rupee.

¹ Entry 19A was inserted by Mah. 15 of 1957, s. 4(c).² These clauses were substituted for clauses (a) and (b) by Mah. 40 of 1969, s. 15(f).³ These words were substituted for the words "Two *paise*" by Mah. 51 of 1965, s. 7(d)(iv).⁴ Clause (b) was substituted by Mah. 31 of 1922, s. 5.⁵ These words were substituted for the words "articles (other than those used as parts of industrial machinery or plant)" by Mah. 44 of 1964, s. 8.⁶ These words were inserted by G. N., F. D., No. STA. 1064/726-(i)-XIII, dated 10th May 1965.⁷ These words were substituted for the letters "Do." by Mah. 21 of 1962, s. 26(f).⁸ This word was substituted for the words "naye *paise*" by Mah. 29 of 1964, s. 33.⁹ Entry 21 was substituted by Mah. 31 of 1972, s. 5.¹⁰ Entry 21-A was inserted by Mah. 10 of 1974, s. 6(d).¹¹ These words were substituted for the words "Three *paise*" by Mah. 10 of 1974, s. 6(e).