



The Bombay Sales of Motor Spirit Taxation (Gujarat Amendment) Act, 1967

8 of 1967

Keyword(s):

Sales, Motor Spirit Taxation, Tax

Amendments appended: 8 of 1976, 11 of 1980, 16 of 1981, 15 of 1987, 9 of 1988, 8 of 1993, 28 of 2005

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The Gujarat Government Gazette
EXTRAORDINARY
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Separate Paging is given to this part in order that it may
 be filed as a separate compilation

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
 Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the
 Governor on the 29th August 1967 is hereby published for general information.

SUMANT M. VIDYARTHI,
 Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 8 OF 1967.

(First published after having received the assent of the Governor in the "Gujarat
 Government Gazette" on the 29th August 1967.)

An Act further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

It is hereby enacted in the Eighteenth Year of the Republic of India as
 follows :—

1. This Act may be called the Bombay Sales of Motor Spirit Taxation (Gujarat Short title.
 Amendment) Act, 1967.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958 (hereinafter Amendment
 referred to as "the principal Act"), in section 13, to sub-section (1), the following of section 13
 proviso shall be added, namely :— Bom.
Bom.
LXVI of
1958.

"Provided that where a trader has more than one place of business, the
 Collector may subject to such terms and conditions as may be prescribed,
 permit such trader to submit a consolidated statement relating to all or any of
 his places of business to such officer as the Collector may direct."

Insertion of
section 32A
in Bom.
LXVI of
1958.

3. After section 32 of the principal Act, the following new section shall be inserted, namely :—

Power to transfer proceedings.

“32A. The Collector may, after due notice to the parties, by order in writing, transfer any proceedings or class of proceedings under any provisions of this Act or the rules made thereunder, from himself to any other officer and he may likewise transfer any such proceedings (including a proceeding already transferred under this section) from one such officer to another officer or to himself.”

Amendment
of section 36
of Bom.
LXVI of
1958.

4. In section 36 of the principal Act, in sub-section (2), in clause (f), after the words “are to be submitted” the words “and the terms and conditions subject to which a consolidated statement may be submitted” shall be inserted.

**THE BOMBAY SALES OF MOTOR SPIRIT TAXATION (GUJARAT
AMENDMENT) ACT, 1976.**

[Act No. 8 of 1976]

Enacted by the President in the Twenty-seventh Year of the Republic of India.

AN ACT

*further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958,
as in force in the State of Gujarat.*

In exercise of the powers conferred by section 3 of the Gujarat State
44 of Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact
1976 as follows:—

1. (1) This Act may be called the Bombay Sales of Motor Spirit Taxation Short title
and commo-
necment.
(Gujarat Amendment) Act, 1976.

(2) It shall come into force on the 1st day of April, 1976.

Insertion of
new section
5A. 2. In the Bombay Sales of Motor Spirit Taxation Act, 1958, as in force in the State of Gujarat, after section 5, the following section shall be inserted, namely:—

Bom-
bay
Act
LXVI
of
1958.

Levy and
collection
of additional
tax. "5A. (1) There shall be levied and collected from every person liable to pay tax on the sale of motor spirit under this Act, an additional tax at the rate of six paise in the rupee on the amount of the tax payable by him under section 5.

(2) Except as provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax leviable under sub-section (1), as they apply in relation to the tax leviable under section 5."

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secretary to the Government of India.

REASONS FOR THE ENACTMENT

This Bill seeks to amend the Bombay Sales of Motor Spirit Taxation Act, 1958, as in force in the State of Gujarat to give effect to certain taxation proposals. The Bill provides for the levy of an additional tax on the sales of motor spirit liable to tax under that Act at the rate of six paise in the rupee on the tax payable. This proposal was announced earlier by the former Chief Minister of Gujarat in his Budget speech presented to the Gujarat Legislative Assembly on the 13th February, 1976.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,
Secretary to the Government of India,
Ministry of Finance.



The Gujarat Government Gazette

EXTRAORDINARY

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 1st September, 1980 is hereby published for general information.

N. B. PATEL,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 11 OF 1980.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 3rd September, 1980).

An Act further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

It is hereby enacted in the Thirty-first Year of the Republic of India as follows :—

1. This Act may be called the Bombay Sales of Motor Spirit Taxation (Gujarat Amendment) Act, 1980.

Short title.

Bom.
LXVI
of
1958.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958, for section 35, the following section shall be substituted, namely :—

Substitution
of section 35
of Bom.
LXVI of
1958.

Exemption,

"35. (1) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the *Official Gazette*, exempt—

(a) any class of traders from all or any of the provisions of this Act;

(b) any specified class of sales from payment of the whole or any part of any tax payable under the provisions of this Act.

(2) (a) If under sub-section (1) any class of traders is exempted from all or any of the provisions of this Act subject to any condition then, in the event of a breach of such condition the trader responsible for such breach shall cease to be exempt from such provisions.

(b) If under sub-section (1) any specified class of sales is exempted from the whole or any part of any tax payable under this Act subject to any condition, then, in the event of a breach of such condition in respect of any goods so sold the seller or purchaser responsible for such breach shall notwithstanding anything contained in section 5, be liable to pay tax to the extent to which the sales were exempted under sub-section (1) from the payment of tax.

(3) Every notification issued under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as possible after it is issued and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which it is so laid or the session immediately following.

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

Extra No. 21

REGISTERED NO. G/GNR, 2

સર્વે ગુજરાતીઓને જાણ થાય કે આ અધિકાર પત્રમાં પ્રસિદ્ધ કરવામાં આવેલા અધિકાર પત્રોની કોપીઓ આ અધિકાર પત્રમાં પ્રસિદ્ધ કરવામાં આવી છે. આ અધિકાર પત્રમાં પ્રસિદ્ધ કરવામાં આવેલા અધિકાર પત્રોની કોપીઓ આ અધિકાર પત્રમાં પ્રસિદ્ધ કરવામાં આવી છે. આ અધિકાર પત્રમાં પ્રસિદ્ધ કરવામાં આવેલા અધિકાર પત્રોની કોપીઓ આ અધિકાર પત્રમાં પ્રસિદ્ધ કરવામાં આવી છે.



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Vol. XXII] TUESDAY, MARCH 31, 1981/CAITRA 10, 1903

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 31st March, 1981 is hereby published for general information.

J. P. VASAVADA,
 Joint Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 16 OF 1981.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 31st March, 1981).

An Act further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

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

1. (1) This Act may be called the Bombay Sales of Motor Spirit Taxation (Gujarat Amendment) Act, 1981.

Short title and commencement.

(2) It shall come into force on the 1st day of April, 1981.

Amendment
of section
5A of Bom.
LXVI of
1958.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958, in section 5A, in sub-section (1), for the words "at the rate of six paise in the rupee" the words "at the rate of ten paise in the rupee" shall be substituted.

Bom.
LXVI
of
1958.



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P A R T I V

**Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the
Governor on the 28th March, 1987 is hereby published for general information.

J. P. VASAVADA,
Secretary to the Government of Gujarat,
Legal Department,

GUJARAT ACT NO. 15 OF 1987.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 28th March, 1987).

An Act further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

It is hereby enacted in the Thirty-eighth Year of the Republic of India
as follows:—

1. (1) This Act may be called the Bombay Sales of Motor Spirit Taxation
(Gujarat Amendment) Act, 1987.
- (2) It shall come into force on such date as the State Government may,
by notification in the *Official Gazette*, appoint.

Short title
and
commence-
ment.

Amendment
of section
5-A of Bom.
LXVI of
1958.

15-2

GUJARAT GOVERNMENT GAZETTE, EX., 28-3-1957

[PART IV

Bom.
LXVI
of
1958.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958, in section 5-A, in sub-section (1), for the words "at the rate of ten paise in the rupee", the words "at the rate of twenty paise in the rupee" shall be substituted.



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor

The following Act of the Gujarat Legislature having been assented to by the Governor on the 4th August, 1988 is hereby published for general information.

J. N. BHATT,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 9 OF 1988.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 4th August, 1988)

An Act further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

It is hereby enacted in the Thirty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Sales of Motor Spirit Taxation (Gujarat Amendment) Act, 1988.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Short
title
and
commence-
ment.

Amendment of section 5A of Bom. LXVI of 1968.

2. (1) In the Bombay Sales of Motor Spirit Taxation Act, 1958 (hereinafter referred to as "the principal Act"), in section 5A, in sub-section (1), for the words "at the rate of twenty paise in the rupee", the words "at the rate of twenty-five paise in the rupee" shall be substituted.

Bom. LXVI of 1968.

(2) The amendment made by sub-section (1) shall remain effective upto and inclusive of the 31st July, 1989.

Insertion of new section 5B in Bom. LXVI of 1968.

3. In the principal Act, after section 5A, the following section shall be inserted, namely:—

Levy and collection of turnover tax.

"5B. (1) Where the turnover of all sales of motor spirit by any trader liable to pay tax under this Act has exceeded Rs. 99,99,999 in any year, there shall be levied and collected turnover tax on the total turnover of sales effected by such trader at the rates specified in the Table below at a stage prescribed under sub-section (1) of section 5 for the purpose of levy and collection of tax under this Act.

TABLE

Limit of turnover	Rate of tax.
1. Where the total turnover is one crore of rupees or more but less than three crores of rupees.	One per cent. of the total turnover.
2. Where the total turnover is three crores of rupees or more but less than five crores of rupees.	One and one-fourth per cent. of the total turnover.
3. Where the total turnover is five crores of rupees or more.	One and one-half per cent. of the total turnover.

Provided that such tax shall not be levied on any sale of motor spirit wholly exempt from payment of tax under section 35.

(2) The turnover tax shall be paid by the trader referred to in sub-section (1) before furnishing the return for the period in which his turnover of all sales of motor spirit as computed from the commencement of the financial year first exceeds Rs. 99,99,999. The tax so payable shall be for the period from the commencement of the financial year to the end of the period covered by such return and the trader shall continue to be liable to pay the turnover tax for that year for all subsequent periods till the end of that year.

(3) Except as provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the turnover tax leviable under sub-section (1) as they apply in relation to the tax leviable under section 5.

(4) Notwithstanding anything contained in this Act, no trader liable to pay tax under this section shall collect any amount by way of turnover tax payable by him under this section."

4. In the principal Act, in section 7, for the words and figure "Where tax is levied and collected under section 5", the words, figures and letter "Where tax under section 5 and additional tax under section 5A are levied and collected" shall be substituted.

Amendment of section 7 of Bom. LXVI of 1958.

5. In the principal Act, in section 12, in sub-section (1), in clause (a), for the words and figure "under section 5", the words, figures and letters "under section 5, 5A and 5B" shall be substituted.

Amendment of section 12 of Bom. LXVI of 1958.

6. In the principal Act, in Chapter VII, under the heading "Offences, Penalties and Procedure", before section 23, the following section shall be inserted, namely:—

Insertion of new section 23AA in Bom. LXVI of 1958.

"23AA. If any trader collects any amount by way of turnover tax in contravention of the provisions of sub-section (4) of section 5B, he shall be liable to pay, in addition to any turnover tax for which he may be liable,—

Penalty for contravention of sub-section (4) of section 5B.

(i) a penalty equal to such amount as shall not be less than the amount so collected or more than double such amount, in a case where the Collector has reason to believe that such person has wilfully contravened the provisions of sub-section (4) of section 5B, and

(ii) a penalty equal to the amount so collected, in any other case."

V of 1966.

2 of 1974.

7. In the principal Act, in section 27 and in sub-section (2) of section 28, for the words and figures "Code of Criminal Procedure, 1898" the words and figures "Code of Criminal Procedure, 1973" shall be substituted.

Amendment of sections 27 and 28 of Bom. LXVI of 1958.

8. In the principal Act, in section 30, in sub-section (1), in clause (i), for the words and figure "under section 5", the words, figures and letters "under section 5, 5A or, as the case may be, 5B" shall be substituted.

Amendment of section 30 of Bom. LXVI of 1958.

9. In the principal Act, in section 35, in sub-section (2), in clause (b), for the words and figure "in section 5", the words, figures and letters "in section 5, 5A and 5B" shall be substituted.

Amendment of section 35 of Bom. LXVI of 1958.



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PART—IV

**Acts of the Gujarat Legislature and Ordinances promulgated and
 Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March, 1993 is hereby published for general information.

R. H. GORI,
 Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 8 OF 1993

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*" on the 30th March, 1993).

AN ACT

further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

It is hereby enacted in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Sales of Motor Spirit Taxation (Gujarat Amendment) Act, 1993.

(2) It shall come into force on the 1st April, 1993.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958 (hereinafter referred to as "the principal Act"), in section 5B, in sub-section (1), in the Table,—

(1) in the item at serial No. 3, after the words "five crores of rupees or more", the words "but less than eight crores of rupees" shall be added;

(2) after the item at serial No. 3, the following item shall be added, namely:—

"4. where the total turnover is eight crores of rupees or more.

Two per cent. of the total turnover."

Short title and commencement.

Amendment of section 5B of Bom. LXVI of 1958.

Bom.
 LXVI of
 1958.

Amend-
ment of
section 10
of Bom.
LXVI of
1958.

3. In the principal Act, in section 10, in sub-section (2), for the letters and figures "Rs. 2", the letters and figures "Rs. 10" shall be substituted.



सत्यमेव जयते

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Vol. XLVII THURSDAY, SEPTEMBER 15, 2005/BHADRA 24, 1927

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PART IV

Acts Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 15th September, 2005 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 28 OF 2005.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 15th September, 2005).

AN ACT

further to amend the Bombay Sales of Motor Spirit Taxation Act, 1958.

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

1. This Act may be called the Bombay Sales of Motor Spirit Taxation (Gujarat Amendment) Act, 2005. Short title.

Bom. LXVI of
1958.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958 (hereinafter referred to as "the principal Act"), in section 2, after clause (j), the following clause shall be inserted, namely :- Amendment
of section
2 of Bom.
LXVI of
1958.

"(jj) "tax" means tax, additional tax and turnover tax leviable and payable under this Act;"

3. In the principal Act, after section 6, the following section shall be inserted, namely :-

Insertion of
new section
6A in Bom.
LXVI of 1958

Liability to pay
interest on
delayed
payment.

“6A. (1) Where a trader does not pay the amount of tax within the time prescribed for the payment, there shall be paid by such trader, for the period commencing on the date of expiry of the time prescribed for its payment and ending on date of payment of the amount of tax, simple interest at such rate, not exceeding eighteen per cent. per annum, as may be prescribed, on the amount of tax not so paid or any less amount thereof remaining unpaid during such period.

(2) Where the amount of tax assessed for any period under section 6, subject to appeal under section 16, revision under section 17 or reference under section 21, if any, exceeds the amount of tax already paid by a trader for that period, there shall be paid by such trader, for the period commencing from the date of expiry of the time prescribed for its payment and ending on date of order of such assessment, appeal, revision or, as the case may be, reference, if any, simple interest at such rate, not exceeding eighteen per cent. per annum as may be prescribed, on the amount of tax not so paid or any less amount thereof remaining unpaid during such period.

(3) Where a trader is liable to pay interest under section 6A and he makes payment of an amount which is less than the aggregate of the amount of tax, penalty and interest, the amount so paid by the trader shall be first applied towards the amount of interest, thereafter the balance, if any, towards the amount of penalty and thereafter the balance, if any, towards the amount of tax.

(4) The State Government may, by general or special order, waive the whole or any part of interest payable under this section in such circumstances, on such terms and conditions and for such period as may be prescribed.”

Amendment of
section 36 of
Bom. LXVI of
1958.

4. In the principal Act, in section 36, in sub-section (2), after clause (b), the following clauses shall be inserted, namely :-

- “(bb) the rate at which the interest shall be charged under sub-sections (1) and (2) of section 6A;
- (bbb) the circumstances in which, the terms and conditions on which and the period for which the interest may be waived under sub-section (4) of section 6A;”

Amendment of
section 37 of
Bom. LXVI of
1958.

5. In the principal Act, in section 37 and the marginal note thereof, for the word “fees”, the words “fees, interest” shall be substituted.