

पत्र संख्या-विधि-2-(1)-केन्द्रीय बिक्रीकर अधिनियम संशोधन-145-(2010-2011)-739/10/1029
कार्यालय कमिशनर वाणिज्य कर, उत्तर प्रदेश,
(विधि अनुभाग)

दिनांक:: लखनऊ:: जुलाई 8, 2010

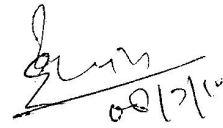
समस्त जोनल एडीशनल कमिशनर, वाणिज्य कर,
उत्तर प्रदेश।

शासन के पत्र संख्या-भा0स0-43/11-2-10-9 (130)/2010 दिनांक 18-6-2010 द्वारा अनुसचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, स्टेट टैक्सेज सेक्शन, नयी दिल्ली के पत्र संख्या-28/9/2006-एस0टी0 दिनांक 31-5-2010 के साथ "दि फाइनेन्स एक्ट, 2010 (नम्बर-14 आफ-2010)" दिनांक 8-5-2010 तथा मिनिस्ट्री आफ फाइनेन्स-(डिपार्टमेन्ट आफ रेवेन्यू) की "विज्ञप्ति दिनांक 28-5-2010" [G.S.R. 455 (E) / F No 3/2010-CST/ F. No.-28/09/2006-(ST)] प्राप्त हुआ है, जिसे इस पत्र के साथ संलग्न किया जा रहा है।

"दि फाइनेन्स एक्ट, 2010 (नम्बर-14 आफ-2010)" दिनांक 8-5-2010 के द्वारा केन्द्रीय बिक्रीकर अधिनियम-1956 की धारा-6ए में संशोधन किया गया है, केन्द्रीय बिक्रीकर अधिनियम-1956 के चैप्टर V के पश्चात् नया चैप्टर VA जोड़ते हुये नई धारा-18A (Appeals To The Highest Appellate Authority Of The State) बढ़ाई गई है तथा धारा 20, धारा 22 एवं धारा 25 को संशोधित किया गया है। इसके अतिरिक्त मिनिस्ट्री आफ फाइनेन्स-(डिपार्टमेन्ट आफ रेवेन्यू) की "विज्ञप्ति दिनांक 28-5-2010" [G.S.R. 455 (E) / F. No. 3/2010- CST/ F. No. -28/09/2006- (ST)] द्वारा केन्द्रीय बिक्रीकर अधिनियम-1956 की धारा 18A की उपधारा(2) के प्रयोजन हेतु 1 जून, 2010 को नियत दिन के रूप में निर्धारित किया गया है।

उक्त संशोधन एवं विज्ञप्ति के अनुसार आवश्यक कार्यवाही कराने का कष्ट करें तथा इनकी पर्याप्त प्रतियां कराकर अधीनस्थ अधिकारियों तथा व्यापारिक संघों / अधिवक्ता संघों को उपलब्ध कराते हुये इसका व्यापक प्रचार प्रसार कराने का कष्ट करें।

संलग्नक:- यथोपरि।



(एस0पी0श्रीवास्तव)

एडीशनल कमिशनर (विधि) वाणिज्य कर,
उत्तर प्रदेश।

प्र0प0स0एवं दिनांक उक्त।

प्रतिलिपि-निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित -

- (1) प्रमुख सचिव, कर एवं निबन्धन विभाग, उत्तर प्रदेश शासन सचिवालय, लखनऊ।
- (2) निदेशक, राजस्व व विशिष्ट अभिसूचना उत्तर प्रदेश शासन, सचिवालय, लखनऊ।
- (3) संयुक्त सचिव, कर एवं निबन्धन विभाग उत्तर प्रदेश शासन, सचिवालय, लखनऊ (दो प्रतियो में)
- (4) अध्यक्ष/निबन्धक उत्तर प्रदेश वाणिज्य कर, लखनऊ एवं समस्त सदस्य वाणिज्य कर अधिकरण, वाणिज्य कर, उ0प्र0

- (5) समस्त एडीशनल कमिशनर ग्रेड-1 वाणिज्य कर , उ0प्र0 मुख्यालय लखनऊ ।
- (6) एडीशनल कमिशनर, ग्रेड-2(वि0अनु0शा0), वाणिज्य कर उत्तर प्रदेश ।
- (7) समस्त ज्वाइन्ट कमिशनर (कार्य0/वि0अनु0शा0/अपील) वाणिज्य कर, उत्तर प्रदेश ।
- (8) अपर निदेशक संयुक्त निदेशक/उप निदेशक/सहायक निदेशक, वाणिज्य कर प्रशिक्षण संस्थान, गोमती नगर, लखनऊ ।
- (9) महालेखाकार, 171ए अशोक नगर, इलाहाबाद ।
- (10) वरिष्ठ तकनीकी अधिकारी, सतर्कता अधिष्ठान, विक्रमादित्य मार्ग, लखनऊ ।
- (11) प्रबन्धक, इसेटिव, पिकप, राणाप्रताप मार्ग लखनऊ ।
- (12) समस्त आन्तरिक सम्परीक्षा दल, वाणिज्य कर, उत्तर प्रदेश ।
- (13) सीनियर डिप्टी एकाउन्टेन्ट जनरल, रेवेन्यू आडिट विंग, स्टेट आफिस आफ द ए0जी0आडिट 11, सरोजनी नाथडू मार्ग, इलाहाबाद ।
- (14) विकास आयुक्त, नोयडा एक्सपोर्ट प्रोसेसिंग जोन, सेक्टर 10 नोयडा ।
- (15) ज्वाइन्ट कमिशनर/डिप्टी कमि0/असिस्टेन्ट कमिशनर, सर्वोच्च न्यायालय कार्य0 गाजियाबाद ।
- (16) ज्वाइन्ट कमिशनर/डिप्टी 0कमि0/असि0कमि0(उ0न्या0कार्य0)लखनऊ/इलाहाबाद ।
- (17) मैअनुल अनुभागा/सूचना केन्द्र, नई इकाई अनुभाग को क्रमशः 5- 5 तथा 10 प्रतियों में ।
- (18) विधि अनुभाग मुख्यालय को 50 प्रतियों ।
- (19) समस्त अनुभाग अधिकारी , वाणिज्य कर, मुख्यालय ।
- (20) अध्यक्ष, उत्तर प्रदेश टैक्स एडवोकेट वेल फेयर एसो0185/293अमीनाबाद रोड, गणेश गंज, लखनऊ ।
- (21) अधिशासी निदेशक, उद्योग बन्धु, सी 15 माल एवेन्यू, लखनऊ ।
- (22) श्री श्याम बिहारी मिश्र, उत्तर प्रदेश उद्योग व्यापार प्रतिनिधि मंडल, 87/349 आर्या नगर, सगीत टाकिज के पीछे कानपुर ।
- (23) श्री बनवारी लाल कंछल, अध्यक्ष, उत्तर प्रदेश उद्योग व्यापार प्रतिनिधि मंडल, कंछल कुंज, 66, शास्त्री नगर, लखनऊ ।
- (24) श्री संदीप बंसल, सदस्य राज्य स्तरीय व्यापार कर सलाहकार समिति , 29बी विधायक निवास दारुलझाफा लखनऊ ।
- (25) मर्चेन्ट चेम्बर आफ कामर्स , 14/26 सिविल लाइन्स कानपुर ।
- (26) एसोशियेटेड चेम्बर आफ कामर्स एण्ड इण्ड0 4/180 विशाल खण्ड पी0वी0-17 गोमती नगर लखनऊ ।
- (27) पी एच डी चेम्बर आफ कामर्स एण्ड इण्ड0 1 ए ला प्लास शाहनजफ रोड लखनऊ ।
- (28) अवध चेम्बर आफ कामर्स एण्ड इण्ड0 द्वारा ब्राइट बेबी साइकिल इण्ड0 ऐशबाग रोड, लखनऊ ।
- (29) आल इन्डिया मैनुफैक्चर्स आर्गेनाइजेशन डी-4 साइट संख्या 3 मेरठ रोड इण्डस्ट्रीयल एरिया गाजियाबाद ।
- (30) कनफेडरेशन आफ इन्डियन इण्ड0 निराला नगर, लखनऊ ।
- (31) राज्य स्तरीय सलाहकार समिति के सभी सदस्यों /सम्भागीय सलाहकार समितिके सदस्यों को सम्बंधित ज्वाइन्ट कमिशनर (कार्य0)के माध्यम से ।
- (32) प्रदेश प्रमुख लघु उद्योग भारतीय 10इन्जीनियर्स काम्प्लेक्स, सुल्तानपुर रोड, रायबरेली ।
- (33) शिव कुमार अरोडा, एडवोकेट , महा सचिव, उत्तर प्रदेश टैक्स बार एसो0 जमुना बिहार, एस0एस0कालेज रोड, खतौली जिला मुजफ्फरनगर ।
- (34) श्री मदन मोहन भरतीया एडवोकेट, सदस्य राज्य विधिक सेवा प्राधिकरण उ0प्र0 शासन 26/103 बिरहाना रोड कानपुर ।
- (35) प्रो0 डा0 सुरेन्द्र नाथ डीन फैकल्टी आफ ला बनारस हिन्दू यूनिवर्सिटी, बनारस ।
- (36) प्रो0 श्रीमती रंजना कक्कड़, 15 टैगोर टाउन इलाहाबाद ।
- (37) डा0 छेदी लाल साथी, ए-5/1579 इन्द्रा नगर, लखनऊ ।
- (38) श्री बी0एन0राय, एडवोकेट, अध्यक्ष, दि यू0पी0टैक्स बार एसो0 45 चन्द्रिका कालोनी, सिगरा वाराणसी ।
- (39) श्री अशोक धवन सी के -24/ 1कुंजगली, चौक, वाराणसी ।
- (40) श्री नेकी राम गर्ग, अध्यक्ष पश्चिमी उत्तर प्रदेश उद्योग व्यापार मंडल, 707, पंचशील कालोनी, महाबीर चौक, मु0नगर ।
- (41) श्री पी0एस0जैन, 138 ए ब्लॉक ए सेक्टर 27 नोयडा ।
- (42) श्री ब्रित चावला महा सचिव, (पश्चिमी क्षेत्र प्रभारी) उ0प्र0ट्रक आपरेटर्स, फेडरेशन (रजि0), पुलवाल मण्डी सहारनपुर ।
- (43) आर0डी0गुप्ता, एडवोकेट, आकाशपुरी कालोनी, इलाहाबाद ।
- (44) श्री संतोष कुमार (पनामा), प्रदेश उपाध्यक्ष, भा0ज0पा0निवासी 60चाहचन्द इलाहाबाद ।
- (45) श्री शैलेश मिश्रा, महामंत्री, लोहा व्यापार मंडल, उत्तर प्रदेश , 19 सुरेशबाग, कानपुर ।

- (46) इन्डियन इण्डोएसो, 159/ए-8, 15 प्रकाश मार्केट, लाला लाजपत राय चौक, मु०नगर ।
- (47) संयोजक, टैक्सेशियों एकेडमिक एण्ड वेलफेयर फोरम एसो, वेस्टर्न यू०पी०(रजि०)52, नगर निगम कम्पाउन्ड कैसरबाग रोड मेरठ ।
- (48) टैक्सेशन बार एसोसिएशन ट्रेड टैक्स बार रुम जयपुर हाउस, आगरा ।
- (49) श्री मलिक विजय कपूर चेयरमैन कानपुर इण्डस्ट्रियल डिवीजन को०प० स्टेट लि० 51-बी उद्योग नगर कानपुर।
- (50) श्री अनिल कुमार बंसल दि यू०पी०रोलर फ्लोर मिलर्स एसो० 3-एक्स, गोखले मार्ग लखनऊ ।
- (51) श्री दिनेश अरोरा उ०प्र० वनस्पति प्रोड्यूसर्स एसो० 51/58-ए शक्कर पट्टी कानपुर ।
- (52) श्री नन्द लाल उपाध्यक्ष उ०प्र० टेन्ट व्यापार एसो० 565/566 राजेन्द्र नगर लखनऊ ।
- (53) श्री हुलास राय सिंघल, प्रदेश अध्यक्ष, एफ-3, पार्क रोड, लखनऊ ।
- (54) श्री अरुण कुमार अवस्थी, प्रान्तीय सँगठन मन्त्री, अखिल भारतीय उद्योग व्यापार मण्डल, (पंजी०-बी-29, विधायक निवास, दारुल शफा, लखनऊ ।
- (55) माननीय अध्यक्ष, व्यापार कर सलाहकार समिति, सचिवालय, लखनऊ ।
- (56) श्री गोपाल अग्रवाल, राष्ट्रीय महामंत्री आल इण्डिया उद्योग व्यापार प्रतिनिधि मण्डल, 27 ए मिशन कम्पाउन्ड मेरठ।
- (57) श्री दिनेश चन्द्र मील, उपाध्यक्ष उ०प्र० कागज कापी व्यवसायी संघ, 6/6-ए, उ० बी०एन०रोड, अमीनाबाद लखनऊ ।
- (58) अध्यक्ष, इण्डियन इन्डस्ट्रीज एसोसिएशन, विभूति खण्ड फेस 2 गोमती नगर लखनऊ ।
- (59) वैट लॉ जनरल 10 नगर निगम कम्पाउन्ड, कैसर गंज रोड मेरठ ।
- (60) वीरेन्द्र कुमार अग्रवाल मण्डल उपाध्यक्ष, अखिल भारतीय उद्योग व्यापार मण्डल (पंजी०) मण्डल कैम्प कार्यालय इमलीवला नोटरा सादाबाद गेट, हाथरस ।
- (61) सर्वश्री दि किराना मर्चेन्ट्स एसोसियेशन, 67/116 सेवा समिति भवन, केनाल रोड, कानपुर ।
- (62) श्री अरविन्द कुमार गुप्ता, एडवोकेट, अध्यक्ष उर प्रदेश टैक्सवार एसोसियेशन, सीताराम, आजमगढ़ (उ०प्र०)
- (63) श्री रमेश केसरवानी (प्रदेश सचिव) जिलाध्यक्ष, उ०प्र० उद्योग व्यापार मण्डल-22/26 आशादेवी मार्केट, खोया मण्डी इलाहाबाद
- (64) श्री मनोज कुमार गुप्ता, अध्यक्ष, राष्ट्रवादी, उद्योग व्यापार मण्डल, सुभाषनगर, गली न०-6 गोपाल टॉकीज के पीछे बदायूँ, यू०पी० ।
- (65) श्री मनीष शर्मा ला मैनेजमेन्ट हाउस, आगरा- 15/5 राजनगर, गाजियाबाद ।
- (66) श्रीमती इन्दु मिश्रा, इन्दु पब्लिशन्, आर०डी०सी०-51, राजनगर, गाजियाबाद ।
- (67) श्री बी०एन०शुक्ला, अध्यक्ष, यू०पी० पेट्रोलियम ट्रेडर्स एसोसियेशन, 103 बी प्रतिभा तीरथ एपार्टमेन्ट, 1 यूनिवर्सिटी रोड, लखनऊ ।



(एम०पी०अग्रवाल)

एडीशनल कमिश्नर ग्रेड-2 (विधि) वाणिज्य कर,
मुख्यालय, लखनऊ ।

BY SPEED POST

F.No.28/9/2006-ST
Government of India
Ministry of Finance
Department of Revenue
State Taxes Section

New Delhi, dated 31st May 2010

To

The Commissioner, VAT/ Commercial Tax /Sales Tax of all States/ UTs.

Subject:- Proposal for amendments in Central Sales Tax Act, 1956 relating to CST Appellate Authority (CSTAA).


Sir,

I am directed to refer to this Ministry's letter of even number dated 17.03.2010 on the above subject and to say that the Finance Bill has got the assent of Hon'ble President of India. The relevant part of Finance Act, 2010 is attached. Attention is invited to the provisions of clause 2 of newly inserted section 18 A which provides that any appeal forwarded by the highest appellate authority under the proviso to sub-section (2) of section 25 and pending before such authority immediately before the appointed day shall be transferred, on such appointed day, to the highest appellate authority of the State. For the purpose of this sub-section "appointed day" means such date as the Central Government may, by notification in the official Gazette, appoint.

2. Accordingly, the Central Government has appointed the 1st June 2010 as the appointed day for the purpose of the sub-section (2) of section 18 of the CST Act. Copy of the Notification No. 3/2010 - CST f.No. 28/9/2006-ST published under G.S.R.455 (E) dated 28.05.2010 is sent herewith for your information and necessary action.

Enclosed : As above

Yours faithfully,



(R.G. Chhabra)

Under Secretary to the Government of India.

Tele.23093068

Copy along with copy of the Notification No. 3/2010 -CST dated 28.05.2010 forwarded to :-

- (i) The Secretary, Finance/Taxation of all States/ UTs
- (ii) The Secretary, AAR (IT), New Delhi
- (iii) Member Secretary, Empowered Committee of State Finance Ministers.



(R.G. Chhabra)

Under Secretary to the Government of India.

"*Explanation 2.*—For the removal of doubts, it is hereby declared that no penalty under any of the provisions of this Act or the rules made thereunder shall be imposed in respect of payment of service tax under this sub-section and interest thereon."

(D) in section 95, after sub-section (IF), the following sub-section shall be inserted, namely:—

"(IG) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2010, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2010 receives the assent of the President."

32 of 1994.

77. Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under sub-clause (zzzz) of clause (105) of section 65 of the Finance Act, 1994, at any time during the period commencing on and from the 1st day of June, 2007 and ending with the day, the Finance Bill, 2010 receives the assent of the President, shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made in sub-clause (zzzz) of clause (105) of section 65, by sub-item (i) of item (h) of sub-clause (6) of clause (A) of section 76 of the Finance Act, 2010 had been in force at all material times and, accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

Validation of action taken under sub-clause (zzzz) of clause (105) of section 65.

(a) any action taken or anything done or omitted to be taken or done in relation to the levy and collection of service tax during the said period on the taxable service of renting of immovable property, shall be deemed to be and deemed always to have been, as validly taken or done or omitted to be done as if the said amendment had been in force at all material times;

(b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for the levy and collection of such service tax and no enforcement shall be made by any court of any decree or order relating to such action taken or anything done or omitted to be done as if the said amendment had been in force at all material times;

(c) recovery shall be made of all such amounts of service tax, interest or penalty or fine or other charges which may not have been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, would not have been refunded, as if the said amendment had been in force at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable had this amendment not come into force.

CHAPTER VI CENTRAL SALES TAX

74 of 1956.

78. In the Central Sales Tax Act, 1956 (hereinafter referred to as the Central Sales Tax Act), in section 6A,—

Amendment of section 6A.

(a) in sub-section (2), for the portion beginning with the words "are true, he may" and ending with the words "declaration relates shall", the words "are true and that no inter-State sale has been effected, he may, at the time of, or at any time before, the assessment of the tax payable by the dealer under this Act, make an order to that effect and thereupon the movement of goods to which the declaration relates shall, subject to the provisions of sub-section (3)," shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Nothing contained in sub-section (2) shall preclude reassessment by the assessing authority on the ground of discovery of new facts or revision by a higher authority on the ground that the findings of the assessing authority are contrary to law, and such reassessment or revision may be done in accordance with the provisions of general sales tax law of the State.”

Insertion of
new Chapter
VA.

79. After Chapter V of the Central Sales Tax Act, the following Chapter shall be inserted, namely:—

‘CHAPTER VA

APPEALS TO THE HIGHEST APPELLATE AUTHORITY OF THE STATE

Appeals to
highest
appellate
authority of
State.

18A. (1) Notwithstanding anything contained in a State Act, any person aggrieved by an order made by the assessing authority under sub-section (2) of section 6A, or an order made under the provisions of sub-section (3) of that section, may, notwithstanding anything contained in the general sales tax law of the appropriate State, prefer an appeal to the highest appellate authority of the State against such order:

Provided that any incidental issues including the rate of tax, computation of assessable turnover and penalty may be raised in such appeal.

(2) An appeal under sub-section (1) shall be filed within sixty days from the date on which the order referred to in that sub-section is communicated to the aggrieved person:

Provided that any appeal forwarded by the highest appellate authority of a State to the first appellate authority under the proviso to sub-section (2) of section 25 and pending before such authority immediately before the appointed day shall be transferred, on such appointed day, to the highest appellate authority of the State and the same shall be treated as an appeal filed under sub-section (1) and dealt with accordingly.

Explanation.—For the purposes of this sub-section, “appointed day” means such date as the Central Government may, by notification in the Official Gazette, appoint.

(3) The highest appellate authority of a State may, after giving both the parties an opportunity of being heard, pass appropriate order.

(4) The highest appellate authority of the State may, as far as practicable, hear and decide such appeal within a period of six months from the date of filing of the appeal.

(5) Notwithstanding anything contained in a State Act, the highest appellate authority of a State may, on the application of the appellant and after considering relevant facts, including the deposit of any amount towards local or central sales tax in other States on the same goods, pass an order of stay subject to such terms and conditions as it thinks fit, and such order may, *inter alia*, indicate the portion of tax as assessed, to be deposited prior to admission of the appeal.

Explanation.—For the purposes of this section and sections 20, 21, 22 and 25, “highest appellate authority of a State”, with its grammatical variations, means any authority or tribunal or court, except the High Court, established or constituted under the general sales tax law of a State, by whatever name called.”

Amendment
of section 20.

80. In section 20 of the Central Sales Tax Act, for sub-section (1) and the *Explanation* thereunder, the following sub-section shall be substituted, namely:—

“(1) An appeal shall lie to the Authority against any order passed by the highest appellate authority of a State under this Act determining issues relating to stock

transfers or consignments of goods, in so far as they involve a dispute of inter-State nature.”.

81. In section 22 of the Central Sales Tax Act,—

(a) for the word “pre-deposit”, wherever it occurs, the word “deposit” shall be substituted;

Amend:
of section

(b) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(1B) The Authority may issue direction for refund of tax collected by a State which has been held by the Authority to be not due to that State, or alternatively, direct that State to transfer the refundable amount to the State to which central sales tax is due on the same transaction:

Provided that the amount of tax directed to be refunded by a State shall not exceed the amount of central sales tax payable by the appellant on the same transaction.”.

82. In section 25 of the Central Sales Tax Act, the proviso to sub-section (2) shall be omitted.

Amendm:
section 2.

CHAPTER VII

CLEAN ENERGY CESS

83. (1) This Chapter extends to the whole of India.

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

Clean Enc
Cess.

(3) There shall be levied and collected in accordance with the provisions of this Chapter, a cess to be called the Clean Energy Cess, as duty of excise, on goods specified in the Tenth Schedule, being goods produced in India, at the rates set forth in the said Schedule for the purposes of financing and promoting clean energy initiatives, funding research in the area of clean energy or for any other purpose relating thereto.

(4) The proceeds of the cess levied under sub-section (3) shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of money of the cess for the purposes specified in sub-section (3), as it may consider necessary.

(5) The cess leviable under sub-section (3) shall be in addition to any cess or duty leviable on the goods specified in the Tenth Schedule under any other law for the time being in force.

(6) The cess leviable under sub-section (3) shall be for the purposes of the Union and the proceeds thereof shall not be distributed among the States and the manner of assessment, collection, utilisation and any other matter relating to cess shall be such as may be prescribed by rules.

1 of 1944.

(7) The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the Central Excise Act, 1944, relating to levy of and exemption from duty of excise, refund, offences and penalties, confiscation and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary, be applicable in respect of cess levied under sub-section (3).

84. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Chapter.

Power of
Central
Government
make rules.

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

(a) the manner of assessment, collection and utilisation of the cess under sub-section (6) of section 83;

(b) any other matter relating to the cess under sub-section (6) of section 83.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 28 मई, 2010

सा.का.नि. 455(अ).—केन्द्रीय बिक्री कर अधिनियम, 1956 (1956 का 74) की धारा 18क की उप-धारा (2) के स्पष्टीकरण द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार एतद्वारा उक्त अधिनियम की धारा 18 की उक्त उप-धारा (2) के प्रयोजन हेतु 1 जून, 2010 को नियत दिन के रूप में निर्धारित करती है।

[फा. सं. 3/2010-सी.एस.टी./फा. सं. 28/9/2006-(राज्य कर)]

आर. जी. छाबड़ा, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 28th May, 2010

G.S.R. 455(E).—In exercise of the powers conferred by Explanation to sub-section (2) of Section 18A of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby appoints the 1st June, 2010 as the appointed day for the purposes of the said sub-section (2) of Section 18 of the said Act.

[F.No. 3/2010-CST/F.No. 28/9/2006-(ST)]

R. G. CHHABRA, Under Secy.