

THE GENERAL SALES TAX (AMENDMENT) ACT, 1962
(Act 13 of 1962)

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ACT 13 OF 1962 *

THE GENERAL SALES TAX (AMENDMENT) ACT, 1962

An Act further to amend the General Sales Tax Act, 1125

Preamble.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing,

BE it enacted in the Thirteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Amendment) Act, 1962.

(2) It shall come into force on the 1st day of April, 1962.

2. *Insertion of new section 25-A*—After section 25 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, the following section shall be inserted, namely—

“ 25-A. *Certain transactions deemed to be first sales.*—Notwithstanding anything contained in this Act, the first sale of such of those goods—

(i) as were not liable to tax only at the point of first sale before the commencement of the General Sales Tax (Amendment) Act, 1962, and

(ii) as are liable to tax only at the point of first sale under this Act as amended by the General Sales Tax (Amendment) Act, 1962, and the notifications issued thereunder, effected within the State after the commencement of the said Amendment Act shall be deemed to be the first sale for the purposes of this Act, although any sale of such goods has taken place within the State before such commencement.”

* Published in the Gazette Extraordinary, dated the 31st day of March 1962.

3. *Substitution of Schedule I.*—For Schedule I of the principal Act, the following Schedule shall be substituted, namely .—

SCHEDULE I
[See Section 3 (1) (b)]

Sl. No.	Description of goods	Rate of tax for every rupee in the turnover relating to such goods
(1)	(2)	(3)
		<i>Naye Paise</i>
1.	Wines and liquors other than toddy. <i>Explanation.</i> —“Liquor” means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.	40
2.	Motor spirit other than petrol ..	20
3.	Petrol ..	15
4.	Fire works including coloured matches ..	7
5.	Rubber products other than Cycle tyres and tubes and rubber accessories of Cycles ..	7
6.	Foamed rubber sheets, cushions, pillows and other articles of foamed rubber ..	7
7.	All varieties of tractors and bull dozers ..	7
8.	Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of Motor Vehicles including batteries, Motor Cycles and Cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes .	7
9.	Refrigerators and air conditioning plants and component parts thereof .	7
10.	Gramophones and component parts thereof and records	7
11.	Clocks, time-pieces and watches and parts thereof .	7
12.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof .	7
13.	Sound transmitting equipments including telephones and loudspeakers and spare parts thereof ..	7

SCHEDULE—(cont.)

(1)	(2)	(3)
		<i>Naye paise</i>
14.	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith ..	7
15.	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith ..	7
16.	Binoculars, telescopes and opera glasses ..	7
17.	Safes, Almirah's and furniture made of iron and steel ..	7
18.	All arms including rifles, revolvers, pistols and ammunitions for the same ..	7
19.	Cigarette cases and lighters ..	7
20.	Dictaphone and similar apparatus for recording sound and spare parts thereof ..	7
21.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof ..	7
22.	Vacuum flasks of all kinds ..	7
23.	Glassware, bottles and phials, funnels, globes, glass parts of lamps, sheets and plates and photo and other frames and mirrors ..	7
24.	Crockery and cutlery, including knives, forks and spoons, other than stainless steel products, articles made of glass, China porcelain or glazed earthenware adopted for domestic use ..	7
25.	Cement ..	7
26.	All electrical goods, instruments, apparatus, appliances, and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts ..	7
27.	Folding umbrellas ..	5
28.	Soaps ..	5
29.	Leather goods of all kinds (other than handmade foot-wear when sold at a price not exceeding Rs. 5) ..	5
30.	Plywood and hard board ..	5
31.	Beedi leaves ..	4

SCHEDULE—(cont.)

(1)	(2)	(3)
		<i>Naye paise</i>
32.	Water supply and sanitary fittings ..	5
33.	Manufactured tea ..	5
34.	Coffee ..	5
35.	Chicory ..	5
36.	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber ..	5
37.	Bricks and tiles (kiln burnt) ..	5
38.	Paper, card boards and straw boards ..	5
39.	Food stuffs sold in sealed containers ..	5
40.	Vegetable products, that is to say any vegetable oil or fat, which whether by itself or in admixture with any other substances, has by hydrogenation or by any other process been hardened for human consumption ..	5
41.	Any pen, pencil or pen and pencil set sold for twenty rupees or more ..	5
42.	Precious stones namely diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial or cultured ..	5
43.	Stainless steel products ..	5
44.	Dried or canned fruits ..	5
45.	Sewing machines ..	5
46.	Bicycles, tandem cycles and cycle combinations and tyres, tubes and accessories and parts thereof ..	5
47.	Paints, colours, lacquers and varnishes ..	7
48.	Cosmetics including scents and perfumes, powders, snows, scented hair oils, scented sticks and toilet requisites except soaps ..	7
49.	Lubricating oils and greases ..	7
50.	Kerosene ..	4
51.	Rubber ..	2
52.	Confectionery (tinned, packed or otherwise) ..	2
53.	Biscuits and cakes (Packed, tinned or otherwise) ..	2
54.	Matches ..	2
55.	Chemical fertilisers including bone-meal ..	2
56.	Firewood ..	2
57.	Cardamom ..	2

SCHEDULE—(cont.)

(1)	(2)	(3)
		<i>Naye paise</i>
58.	Oil seeds as defined in section 14 of the Central Sales Tax Act, 1956 (Act 74 of 1956) other than coconut including copra, groundnut and cardamom ..	2
59.	(i) Coal, including coke in all its forms ..	2
	(ii) Iron and steel, that is to say—	
	(a) Pig iron and iron scrap ;	
	(b) Iron plates sold in the same form in which they are directly produced by the rolling mill ,	
	(c) Steel scrap, steel-ingots, steel billets, steel bars and rods ;	2
	(d) (i) Steel Plates	} Sold in the same form in which they are directly produced by the rolling mill
	(ii) Steel sheets	
	(iii) Sheet bars and tin bars	
	(iv) Rolled steel sections	
	(v) Tool alloysteel	
	(iii) 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 bimli extracted from plants of the species <i>hibiscus cannabinus</i> and <i>hibiscus sabdariffavar altissima</i> , whether baled or otherwise ..	2
60.	(i) 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 ..	1
	(ii) Cotton yarn, other than handspun yarn, but not including cotton yarn waste ..	1
61.	Bullion and specie ..	1
62.	Foodgrains ..	1
63.	Pepper ..	5
64.	Dried Ginger ..	5
65.	Lemongrass oil ..	5

SCHEDULE—(cont.)

(1)	(2)	(3)
		<i>Naye paise</i>
66.	Turmeric	.. 5
67.	Arecanut	.. 5
68.	Nuxvomica	.. 5
69.	Laurel oil	.. 5
70.	Kacholam	.. 5
71.	Cashewnut including its kernels	. 4
72.	Coir including coir products	.. 2
73.	Aloe yarn including its products	.. 2
74.	Prawns and lobsters	.. 2
75.	Eggs	.. 2
76.	Sugarcane	.. 2
77.	Dried fish	.. 2
78.	Hides and skins whether in a raw or dressed states	.. 2
79.	Coconut including copra	.. 2
80.	Groundnut	.. 2