

Rep. by Act 56 of 1974, s-2 + sch I

THE CENTRAL SALES TAX (AMENDMENT) ACT, 1963

No. 8 OF 1963

[23rd March, 1963]

An Act further to amend the Central Sales Tax Act, 1956.

BE it enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Central Sales Tax (Amendment) Act, 1963.

(2) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

Amend-
ment of
section 8.

2. In section 8 of the Central Sales Tax Act, 1956,— 74 of 1956.

(i) in sub-section (1) and in sub-section (2A), for the words "one per cent.", the words "two per cent." shall be substituted;

(ii) in sub-section (2), for the words "seven per cent.", the words "ten per cent." shall be substituted;

(iii) in sub-section (3),—

(a) clause (a) shall be omitted;

(b) in clause (b), the words "in the case of goods other than declared goods" shall be omitted; and

(c) in clause (d), the words, brackets and letter "clause (a) or" shall be omitted.

¹1-4-1963, vide Notification No. G.S.R. 577, dated 28-3-1963, see Gazette of India, Extraordinary, Pt. II, Sec. 3(i), p. 335.