

THE DELHI SALES TAX (AMENDMENT) BILL, 1994

As passed by the Legislative Assembly of the National  
Capital Territory of Delhi on the 31st March, 1994.

This Bill has been passed by the Legislative Assembly of the National Capital Territory of Delhi on the 31st March, 1994.

Delhi

Dated the 4th April, 1994



(CHARTI LAL GOEL)

Speaker  
Legislative Assembly of the  
National Capital Territory of  
Delhi.

Bill No..... of 1994

### THE DELHI SALES TAX (AMENDMENT) BILL, 1994

further to amend the Delhi Sales Tax Act, 1975

Be it enacted in the Forty-fifth year of the Republic of India by the Legislative Assembly of the National Capital Territory of Delhi as follows :—

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|---------------------------------|--|
| Short title<br>and commencement | 1. (1) This Act may be called the Delhi Sales Tax (Amendment) Act, 1994<br><br>(2) It shall come into force on such date as the Administrator may, by notification in the Official Gazette, appoint.   |
| Amendment of<br>Section 3       | 2. In the Delhi Sales Tax Act, 1975 (43 of 1975) (hereinafter referred to as Principal Act) in Section 3, for sub-section (7) the following sub-section shall be substituted, namely :—<br><br>(7) for the purposes of this Act, "taxable quantum" means :—<br><br>(a) in relation to any dealer who imports for sale any goods into Delhi<br>—NIL<br><br>(b) in relation to any dealer who manufactures goods for sale regardless of the value of goods manufactured<br>—Rs. 1,00,000<br><br>(c) in relation to any other dealer<br>—Rs. 2,50,000 |

Provided that if the Administrator is of the opinion that having regard to the difficulty in maintaining accounts or for other sufficient cause the taxable quantum

in respect of any class of dealers falling under clause (b) or (c) should be increased, the Administrator may, by notification in the Official Gazette, fix in respect of such class of dealers such taxable quantum not exceeding Rs. 2.50 lac for clause (b) and Rs. 5.00 lac for clause (c) as may be specified in the notification.

*Explanation* :—For the purpose of computation of taxable quantum under sub-section (7), the turnover of sales effected by a dealer shall be taken into account irrespective of whether such sales are taxable under this Act or not.

Amenament of  
Section 39

3. In Section 39 of the Principal Act, for the words "ten rupees" wherever they occur, the words "one hundred rupees" shall be substituted.

I hereby certify that this Bill is a Money Bill for the purpose of section 24 of the Government of National Capital Territory of Delhi Act, 1991.

Delhi

Dated the 4th April, 1994



(CHARTI LAL GOEL)

Speaker  
Legislative Assembly of the  
National Capital Territory  
of Delhi

I assent to this Bill.

Delhi

Dated the — 8.04. 1994



(P.K. DAVE)  
Lt. Governor of  
National Capital Territory  
of Delhi

The Legislative Assembly of the National Capital  
Territory of Delhi

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further to amend the Delhi Sales Tax Act, 1975

(As Passed by the Legislative Assembly of the National  
Capital Territory of Delhi)