



सत्यमेव जयते

The Arunachal Pradesh Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 158, Vol. XIV, Naharlagun, Wednesday, April 11, 2007 Chaitra 21, 1929 (Saka)

GOVERNMENT OF ARUNACHAL PRADESH

LAW AND JUDICIAL DEPARTMENT

AP CIVIL SECRETARIAT

ITANAGAR

NOTIFICATION

The 8th April, 2007

No. LAW/LEGN-2/2007.—The following Act of the Arunachal Pradesh Legislative Assembly which received the assent of the Governor of Arunachal Pradesh is hereby published for general information.

(Received the assent of the Governor on 8th April, 2007)

THE ARUNACHAL PRADESH GOODS TAX (AMENDMENT) ACT, 2007.

(ACT NO. 3 OF 2007)

AN

ACT

further to amend the Arunachal Pradesh Goods Tax Act, 2005 (Act No. 3 of 2005)

BE it enacted by the Legislative Assembly of Arunachal Pradesh in the Fifty-eighth Year of the Republic of India as follows :-

1. (1) This Act may be called the Arunachal Pradesh Goods Tax (Amendment) Act, 2007. Short title and commencement
- (2) It shall come into force at once.
2. In the Arunachal Pradesh Goods Tax Act, 2005 (hereinafter referred to as Principal Act), Amendment of section 3
in sub-section (5) of section 3 after clause (b), the following shall be inserted namely :-

"(c) in the case of liquor (both imported or locally manufactured) tax shall be levied at single point i.e., first point."

3. In the Principal Act, after section 47, the following shall be added, namely :- Amendment of section 47

"47A (1) (a) Every person other than an individual, a Hindu Undivided Family, a firm or a company not under the control of the Government, responsible for making any payment of discharging any liability on account of any amount purporting to be full or part payment of sales price or consideration for the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall, deduct at the time of credit to the account of or payment to the dealer (hereinafter referred to as "contractor") of such amount in cash, by cheque, by adjustment or in any other manner, an amount calculated at the rate of twelve and half paise in the rupee, from such sum towards part or, as the case may be full satisfaction of the tax payable under this Act on account of total value of such works contract.

(b) Where on an application being made by any contractor in this behalf, the Prescribed Authority is satisfied that any works contract under reference is separable and involves only labour and services and accordingly, justifies deduction of tax on a part of the sum payable in respect of any works contractor, as the case may be, justifies no deduction of tax at all, he shall, after giving the contractor a reasonable opportunity of being heard, grant him such certificate as may be appropriate.

(c) Any person entering into any contract with any contractor for transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract shall furnish within fifteen days from the date of signing of the contract such information as may be prescribed to the Prescribed Authority under whose jurisdiction the contractor's place of business is situated. Failure to do so shall entail a penalty not exceeding five hundred rupees per day of default after affording such person a reasonable opportunity of being heard.

(2) Every person responsible for paying sale price or consideration or any amount purporting to be the full or part payment of sale price or consideration in respect of any sale or supply of goods liable to tax under this Act to the Government or Corporation, Board, Authority, Undertaking or any other body by whatever name called, owned, financed or controlled wholly or substantially by the Government, at the time of credit to the account of or payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner, whatsoever, shall deduct an amount calculated at the rate as may be specified in the Schedule from such sum towards full satisfaction of the tax payable under this Act on account of total sale price of such sale or supply.

(3) Notwithstanding anything contained in any other Law for the time being in force, every person mentioned in sub-section (1) and sub-section (2) responsible for paying sale price in respect of any works contract or sale or supply of goods shall not enter into such transaction unless the contractor, or seller or supplier, as the case may be, produces an authenticated copy of the certificate of registration under this Act or furnishes an undertaking for getting himself registered and any such contractor, or seller or supplier who is not so registered under this Act shall not be paid by the said responsible person any amount in respect of the sale or supply, before he gets himself registered under this Act and submits an authenticated copy of certificate of registration.

(4) Any tax deducted under this section shall be paid into the Government account within such time and in such manner accompanied with such documents and statements of accounts as may be prescribed.

(5) The person making any deduction of tax under this section and paying it into the Government account shall issue to the payee a certificate of tax deduction and payment in such form and manner and within such time as may be prescribed.

(6) Any deduction made in accordance with the provisions of this section and credited into the Government account, shall be treated as payment of tax on behalf of the person from whose bills and invoices, the deduction has been made and credit shall be given to him for the amount of tax finally assessed or determined as being payable by the concerned person in the assessment for the relevant assessment year and any amount deducted in excess of the tax so assessed or determined shall be refundable in accordance with the provisions of this Act.

(7) The person responsible for deduction of tax shall within the prescribed time after the end of each year, file a return in the prescribed form to the Prescribed Authority.

(8) No interest or penalty shall be imposed or no recovery proceedings against the dealer or payee shall be initiated in respect of deduction of tax under this section.

(9) Where the amount has not been deposited after deduction, such amount and any other sum which may be payable under this section shall be charged upon, all the assets of the person concerned who made the deduction or who is liable to pay other amount and shall be recoverable from him as arrears of land revenue :

Provided that no recovery proceedings shall be drawn up by the Prescribed Authority having jurisdiction over the person concerned without prior approval of the Commissioner.

(10) If any person as referred to in sub-section (1), or sub-section (2) fails to make the deduction or after making the deduction fails to deposit the amount so deducted into the Government account, the Prescribed Authority may, after giving such person a reasonable opportunity of being heard, by an order in writing, direct that such person shall pay, by way of penalty, a sum not exceeding twice the amount deductible under this section besides tax deductible but not so deducted and, if deducted, not so deposited into the Government account."

C. P. Mansai,

Secretary to the

Government of Arunachal Pradesh,
Itanagar.