



The Tamil Nadu General Sales Tax (Special Provisions) Act, 1964

Act 37 of 1964

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Dressed Hides and Skins, Tax

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[TAMIL NADU] ACT No. 37 OF 1964².

THE [TAMIL NADU] GENERAL SALES TAX (SPECIAL PROVISIONS) ACT, 1964.

[Received the assent of the Governor on the 21st November 1964, first published in the Fort St. George Gazette on the 25th November 1964 (Agrahayana 4, 1886).]

An Act to make certain special provisions in respect of tax on sale of dressed hides and skins in certain cases.

BE it enacted by the Legislature of the ³[State of Tamil Nadu] in the Fifteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the [Tamil Nadu] General Sales Tax (Special Provisions) Act, 1964. Short title and commencement.

(2) It shall be deemed to have come into force on the 5th September 1964.

2. (1) Notwithstanding anything contained in the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) (hereinafter referred to as the said Act), or in the rules made thereunder (hereinafter referred to as the said rules), in respect of sale of dressed hides and skins (which were not subjected to tax under the said Act as raw hides and skins), the tax under the said Act shall be levied from the dealer who in the State is the first seller in such hides and skins not exempt from taxation under sub-section (3) of section 3 of the said Act—

(i) for the period commencing on the 1st April 1955 and ending on the 31st March 1957, at the rate of one and nine-sixteenth per cent, and

(ii) for the period commencing on the 1st April 1957 and ending on the 31st March 1959, at the rate of two per cent, of the amount for which such hides and skins were last purchased in the untanned condition.

Explanation I.—The burden of proving that a transaction is not liable to taxation under this sub-section shall be on the dealer.

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, dated the 21st October 1964, Part IV—Section 3, pages 405—406.

³ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Explanation II.—For the removal of doubts, it is hereby declared that in respect of sales to which sub-section (1) applies, nothing in rule 16 (2) of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, shall apply or shall be deemed ever to have applied.

(2) The provisions of the said Act and the said rules shall be deemed to be in force subject to the provisions of sub-section (1) during the periods mentioned in sub-section (1) and, notwithstanding any provision regarding limitation in the said Act and the said rules, the authority or officer concerned shall reassess and recover the tax on sale of dressed hides and skins during the periods mentioned in sub-section (1) as if this Act had been in force at the relevant time.

(3) (a) Every dealer in dressed hides and skins who has been assessed—

(i) under rule 16 (2) of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, or

(ii) under the Madras General Sales Tax (Special Provisions) Act, 1963 (Madras Act 11 of 1963),

shall, within a period of ninety days from the 5th September 1964, submit a return relating to his turnover to the authority or officer concerned for reassessment under the provisions of this Act:

Provided that the authority or officer concerned may allow further time not exceeding thirty days for submitting such return if it or he is satisfied that the dealer had sufficient cause for not submitting the return within the said period.

(b) If no return is submitted by the dealer under clause (a) before the date specified in that clause, or if the return submitted by him appears to the authority or officer concerned to be incorrect or incomplete, such authority or officer shall reassess the dealer under the provisions of this Act to the best of its or his judgment:

Provided that before taking action under this clause, the dealer shall be given a reasonable opportunity of proving the correctness and completeness of any return submitted by him.

(c) The provisions of the said Act and the said rules shall apply to a return required to be submitted under clause (a) or to the reassessment made under clause (b), as they apply to a return required to be submitted under sub-section (1) of section 9, or to the assessment made under sub-section (2) of section 9, of the said Act.

(4) The amount of tax on sale of dressed hides and skins during the periods mentioned in sub-section (1) already collected from any dealer shall be in deposit with the Government and shall be adjusted towards the tax due from him on such sale as a result of reassessment in accordance with the provisions of this Act and if the tax on such reassessment—

(i) is in excess of the amount of tax on such sale of dressed hides and skins already collected from such dealer, such excess shall be recovered from him ; or

(ii) is less than the amount of tax on such sale of dressed hides and skins already collected from such dealer, the difference shall be refunded to him.

(5) Except as otherwise provided in this Act, nothing in this Act shall be deemed to revive the said Act or the said rules.

3. The Madras General Sales Tax (Special Provisions) Repeals Act, 1963 (Madras Act 11 of 1963) and the Madras General Sales Tax (Special Provisions) Amendment Ordinance, 1964 (Madras Ordinance 1 of 1964) are hereby repealed.