

ORISSA ACT XIV OF 1947
ORISSA SALES TAX ACT, 1947

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AN ACT TO IMPOSE A TAX ON THE SALE OF GOODS IN ORISSA

WHEREAS it is necessary to make an addition to the revenues of Orissa, and for that purpose to impose a tax on the sale of goods in Orissa;

It is hereby enacted as follows :—

Short title,
 extent and
 commence-
 ment.

1. (1) This Act may be called the Orissa Sales Tax Act, 1947.

(2) It extends to the whole of the Province of Orissa.*

(3) This section shall come into force at once and the rest of this Act shall come into force on such date as the Provincial Government may, by notification in the Gazette, appoint.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "Collector" means any Collector of Sales Tax appointed under sub-section (1) of section 3 ;

(b) "contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration, the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property ;

(c) "dealer" means any person who carries on the business of selling or supplying goods in Orissa, whether for commission, remuneration or otherwise and includes any firm or a Hindu joint family, and any society, club or association which sells or supplies goods to its members ;

Explanation—The manager or agent of a dealer who resides outside Orissa and who carries on the business of selling or supplying goods in Orissa shall, in respect of such business, be deemed to be a dealer for the purposes of this Act.

(d) "goods" means all kinds of movable property other than actionable claims, stocks, shares or securities, and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of immovable property ;

(e) "prescribed" means prescribed by rules made under this Act ;

(f) "registered dealer" means a dealer registered under this Act ;

*NOTE :—Extended to the partially excluded areas with modification by the notification No. 3979-F., dated the 4th June 1947 (Vide Orissa Gazette, dated the 6th June 1947, Part III, page 171).

- (g) "sale" means, with all its grammatical variations and cognate expressions, any transfer of property in goods for cash or deferred payment or other valuable consideration, including a transfer of property in goods involved in the execution of contract but does not include a mortgage, hypothecation charge or pledged :

Provided that a transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding the fact that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale:

Provided further that notwithstanding anything to the contrary in the Indian Sale of Goods Act, 1930, the sale of any goods which are actually in Orissa at the time when, in respect thereof, the contract of sale as defined in section 4 of that Act is made, shall wherever the said contract of sale is made, be deemed for the purposes of this Act to have taken place in Orissa;

- (h) "sale-price" means the amount payable to a dealer as valuable consideration for—

(i) the sale or supply of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged; or

(ii) the carrying out of any contract, less such portion as may be prescribed, of such amount, representing the usual proportion of the cost of labour to the cost of materials used in carrying out such contract;

- (i) "turnover" means the aggregate of the amounts of sale prices received and receivable by a dealer in respect of sale or supply of goods or carrying out of any contract, effected or made during a given period; and

- (j) "year" means the financial year.

Taxing
authorities,

3. (1) The Provincial Government may appoint any person to be a Collector of Sales Tax, and such other persons under any prescribed designations to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall, within such areas as the Provincial Government may specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of XLV of 1860 the Indian Penal Code.

Incidence of
taxation.

4. (1) Subject to the provisions of sections 5, 6, 7 and 8 and with effect from such date as the Provincial Government may, by notification in the Gazette, appoint, being not earlier than thirty days after the date of the said notification, every dealer whose

gross turnover during the year immediately preceding the commencement of this Act exceeded Rs. 5,000 shall be liable to pay tax under the Act on sales effected after the date so notified :

Provided that the tax shall not be payable on sale involved in the execution of a contract which is shown to the satisfaction of the Collector to have been entered into by the dealer concerned on or before the date so notified.

(2) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act with effect from the commencement of the year immediately following that during which his gross turnover first exceeded Rs. 5,000.

(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years, during each of which his gross turnover has failed to exceed Rs. 5,000 and such further period after the date of such expiry as may be prescribed and on the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer whose liability to pay tax has ceased under the provisions of sub-section (3) shall again be liable to pay tax under this Act with effect from the commencement of the year immediately following that during which his gross turnover again exceeds Rs. 5,000.

Rate of tax

5. (1) The tax payable by a dealer under this Act shall be levied at the rate of one quarter of an anna in the rupee on his taxable turnover:

Provided that the Provincial Government may, from time to time, by notification in the Gazette, and subject to such conditions as it may impose, fix a higher rate of tax not exceeding half an anna in the rupee or any lower rate of tax, payable under this Act, on account of the sale of any goods or class of goods specified in such notification :

Provided further that the Provincial Government may permit dealer in such circumstances and under such conditions as may be prescribed to compound for the tax assessable on their taxable turnover under the provisions of this Act by paying in lieu thereof a sum fixed in such manner as may be prescribed.

(2) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom :—

(a) his turnover during that period on—

(i) the sale of any goods declared, from time to time, as tax-free under section 6;

(ii) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for re-sale by him, or for use by him in the manufacture of any goods for sale or in the execution of any contract and on sales to a registered dealer of containers and other materials for the packing of such goods ;

(iii) such other sales as may be prescribed ; and

(b) two per centum of the balance remaining after deductions allowed by sub-clauses (i) to (iii) of clause (a).

Tax-free
goods.

6. No tax shall be payable under this Act on the sale of any goods or class of goods specified in this behalf by the Provincial Government by notification in the Gazette, subject to such conditions and exceptions, if any, as may be mentioned in the notification :

Provided that no notification except the first shall be issued under this section without giving in the Gazette such previous notice, as the Provincial Government may consider reasonable of its intention to issue such notification.

Power of
Provincial
Government
to exempt
dealers from
tax.

7. The Provincial Government may, subject to such restrictions and conditions as may be prescribed including conditions as to registration and registration fees, by order, exempt in whole or in part, any class of dealers from the payment of the tax.

Power of the
Provincial
Government
to prescribe
points at
which goods
may be
taxed or
exempted.

8. Notwithstanding anything to the contrary in this Act, the Provincial Government may prescribe the points in the series of sale by successive dealers at which any goods or classes or descriptions of goods may be taxed or exempted from taxation and in doing so may direct that sales to a person other than a registered dealer shall be exempted from taxation :

Provided that the same goods shall not be taxed at more than one point in the same series of sales by successive dealers.

Registration
of dealers.

9. (1) No dealer shall, while being liable under section 4 to pay tax under this Act, carry on business as a dealer unless he has been registered under this Act and possesses a registration certificate :

Provided that for the purposes of this sub-section the gross turnover shall be calculated without making the deductions referred to in sub-section (2) of section 5.

(2) Every dealer required by sub-section (1) to be registered shall make application in such behalf in the prescribed manner to the prescribed authority.

(3) On receipt of an application, the prescribed authority shall, if he is satisfied that the application is in order, register the applicant and grant him a certificate of registration in the prescribed form which shall specify the class or classes of goods in which at the time of the grant of the said certificate the dealer carries on business and such other particulars as may be prescribed.

(4) The Collector may, from time to time, amend any certificate of registration after considering the information furnished under section 18 or otherwise received.

(5) When any dealer has been convicted or has paid composition money under section 26, in respect of any contravention of sub-section (1) of this section, the Collector shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) of this section on the dealer's application.

(6) When—

(a) any business in respect of which a certificate has been granted under this section has been discontinued or has been entirely transferred by the owners of the business to other persons, or

- (b) the gross turnover of any such business has during each of three consecutive years failed to exceed Rs 5,000, the Collector shall cancel the registration with effect from the prescribed date.

Publication
of the list of
registered
dealers.

10. The Collector shall, as soon as may be after the commencement of this Act, publish in the prescribed manner a list of the names and addresses of registered dealers together with a description of the goods covered by their certificates of registration and thereafter shall, in like manner from time to time, publish—

- (a) such particulars of any dealer who is subsequently registered or whose certificate of registration is amended or whose registration is cancelled, as soon as may be after such registration, amendment or cancellation; and
- (b) a consolidated list embodying the modifications in the first list published under this section.

Returns.

11. (1) Such dealer as may be required so to do by the Collector by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed.

(2) If a registered dealer having furnished a return under sub-section (1) discovers any omission or wrong statement therein, he may furnish a revised return in the prescribed manner at any time before the assessment is made.

(3) If a registered dealer fails, without any reasonable cause, to furnish any return within a fortnight of the due date, the Collector may direct that the dealer shall, by way of penalty, pay a sum not exceeding five rupees for every day after the due date during which the dealer fails to submit the required return.

(4) Any penalty imposed under sub-section (3) shall be without prejudice to any punishment that may be imposed under the provisions of clause (b) of sub-section (1) of section 25.

Assessment
of tax.

12. (1) If the Collector is satisfied, without requiring the presence of a registered dealer or the production by him of any evidence, that the returns furnished in respect of any period are correct and complete, he shall assess the amount of tax due from the dealer on the basis of such returns.

(2) (a) If the Collector is not satisfied without requiring the presence of a registered dealer who furnished the returns or production of evidence that the returns furnished in respect of any period are correct and complete, he shall serve on such dealer a notice in the prescribed manner requiring him on a date and at a place to be specified therein, either to attend in person or to produce or to cause to be produced there any evidence on which such dealer may rely in support of such returns.

(b) On the day specified in the notice or as soon afterwards as may be, the Collector after hearing such evidence as the dealer may produce, and such other evidence as the Collector may require on specified points, shall assess the amount of tax due from the dealer.

(3) If a registered dealer, having furnished returns in respect of a period, fails to comply with all the terms of a notice issued under sub-section (2), the Collector shall assess, to the best of his judgment, the amount of tax due from the dealer.

(4) If a registered dealer does not furnish returns in respect of any period by the prescribed date, the Collector shall after giving the dealer a reasonable opportunity of being heard, assess, to the best of his judgment, the amount of tax, if any, due from the dealer.

(5) If upon information which has come into his possession, the Collector is satisfied that any dealer has been liable to pay tax under this Act in respect of any period and has nevertheless wilfully failed to apply for registration, the Collector shall, after giving the dealer a reasonable opportunity of being heard, assess, to the best of his judgment, the amount of tax, if any, due from the dealer in respect of such period and all subsequent periods and the Collector may direct that the dealer shall pay, by way of penalty, in addition to the amount so assessed, a sum not exceeding one and a half times that amount.

(6) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence under this Act :

Provided that when the Collector has imposed a penalty in addition to the amount assessed under this section, no further proceedings either revenue or criminal shall be taken against the dealer :

Provided further that no order assessing the amount of tax due from a dealer in respect of any period shall be passed later than thirty-six months from the expiry of such period.

(7) If for any reason the turnover of a dealer for any period to which this Act applies has escaped assessment or has been under-assessed, the Collector may at any time within thirty-six months of the end of that period call for a return under sub-section (1) of section 11 and may proceed to assess the amount of tax due from the dealer in the manner laid down in sub-section (5) of this section.

Payment and recovery of tax and penalty.

13. (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Before any registered dealer furnishes the returns required by sub-section (1) of section 11, he shall, in the prescribed manner, pay into a Government treasury the full amount of tax due from him under this Act according to such returns and shall furnish, along with the returns, a receipt from such treasury showing the payment of such amount.

(3) If any registered dealer submits a revised return in accordance with sub-section (2) of section 11 and if the revised return shows a greater amount of tax to be due than was payable in accordance with the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (2) of the extra amount.

(4) The amount of tax—

(a) due where the returns are furnished without receipt showing full payment thereof, or

(b) assessed under sub-sections (1), (2), (3) and (4) of section 12 less the sum, if any, already paid by the dealer in respect of the said period, or

- (c) assessed under sub-section (5) of section 12 together with the penalty directed to be paid under that sub-section, and the penalty, if any, imposed under sub-section, and the penalty, if any imposed under dealer into a Government treasury by such date as may be specified in a notice issued by the Collector for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Collector may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax due and the penalty, if any, by instalments.

- (5) Any amount of tax together with the penalty, if any, which remains unpaid after the date specified in the notice issued under sub-section (4) shall be recoverable as an arrear of land revenue:

Provided that when a dealer has presented any appeal under section 23, the Collector may, in his discretion, treat the assessee as not being in default so long as the appeal remains pending.

Refunds.

14. The Collector shall, in the prescribed manner, refund to a registered dealer applying in this behalf any amount of tax paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer by deduction of such excess from the amount of tax due in respect of any other period:

Provided that no claim to refund of any tax paid under this Act shall be allowed unless it is made within twenty-four months from the date on which the order of assessment was passed or within twelve months of the final order passed on appeal, revision, review or reference in respect of the order of assessment, whichever period is later.

Accounts.

15. Every registered dealer or other dealer, on whom a notice has been served to furnish returns under sub-section (1) of section 11, shall keep a true account of the value of goods bought and sold by him and if the Collector considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts (including records of sales) as he may, subject to anything that may be prescribed in that behalf, in writing direct.

Production and inspection of accounts and documents, and search of premises.

16. (1) The Collector may, subject to such condition as may be prescribed, require any dealer to produce before him any accounts, or documents, or to furnish any information, relating to the stocks of goods of, or purchases, sales and deliveries of goods by, the dealer as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the stocks of goods of, or purchases, sales and deliveries of goods by, any dealer and all goods kept in any place of business of any dealer shall at all reasonable time be open to inspection by the Collector.

(3) If the Collector has reason to suspect that any dealer is attempting to evade the payment of any tax due from him under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3) the Collector may enter and search any place of business of any dealer.

Delegation
of Collector's
functions.

17. Subject to such conditions and restrictions as the Provincial Government may, by general or special order, impose, the Collector may, by order in writing, delegate any of his powers and duties under this Act to any person appointed under section 3 to assist him.

Information
to be furni-
shed
regarding
changes of
business.

18. If any dealer to whom the provisions of sub-section (1) of section 11 apply—

(a) sells or otherwise disposes of his business or any part of his business or effects or comes to know of any other change in the ownership of the business, or

(b) discontinues his business or changes his place of business or opens a new place of business, or

(c) changes the name or nature of his business or effects any change in the classes of goods in which he carries on business,

he shall, within the prescribed time, inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall, in like manner, inform the said authority.

Tax payable
by transferee
of business.

19. When the ownership of the business of a registered dealer is entirely transferred, any tax payable in respect of such business remaining unpaid at the time of the transfer shall be payable by the transferee as if he were the registered dealer; and the transferee shall within thirty days of the transfer apply for registration under section 9.

Power of
Collector to
determine
dispute.

20. If any question arises (otherwise than in a proceeding before a Court) whether or not for the purposes of this Act—

(a) any person or firm or any branch or department of any firm is a dealer, or

(b) any transaction is a sale or contract, or

(c) any particular goods purchased by a registered dealer are covered by his certificate of registration, or

(d) any tax is payable in respect of any particular sale or contract, or

(e) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (3) of section 9,

the Collector shall determine such question:

Provided that the Collector may direct that any such determination shall not affect the liability of any dealer under this Act in respect of any contract entered into or sale effected prior to such determination.

Power of
Collector to take
evidence
on oath, etc.

21. The Collector or any person appointed to assist him under sub-section (1) of section 3 shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit, in respect of V of 1908 the following matters, namely:—

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents; and
- (c) issuing commissions for the examination of witnesses; and any proceeding under this Act before the Collector or any person appointed to assist him under sub-section (1) of section 3 shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228, and for the purposes of section 196 of XLV of 1860 the Indian Penal Code, 1860.

Bar to
certain
Proceedings

22. Save as is provided in section 24, no assessment made and no order passed under this Act or the rules made thereunder by the Collector or any person appointed under section 3 to assist him shall be called into question in any Court, and save as is provided in section 23, no appeal or application for revision or review shall lie against any such assessment or order.

Appeal,
revision
and review

23. (1) Within thirty days from the date of receipt of the copy of an order of assessment, with or without penalty, under section 12, or an order imposing penalty under sub-section (3) of section 11, any dealer may, in the prescribed manner, appeal to the prescribed authority against such assessment or penalty or both:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of tax as the appellant may admit to be due from him has been paid.

(2) Subject to such rules or procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

- (a) confirm, reduce, enhance or annul the assessment or penalty, if any, or both, or
- (b) set aside the assessment or penalty, if any, or both and direct the assessing authority to pass a fresh order after such further inquiry as may be directed.

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Collector may, upon application or of his own motion, revise any order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and, subject as aforesaid, the Revenue Commissioner may, in like manner, revise any order passed by the Collector:

Provided that before rejecting any application for the revision of any such order the Collector or the Revenue Commissioner, as the case may be, shall consider it and shall record reasons for such rejection.

(4) Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it;

(5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

Statement
of case to
High Court

24. (1) Within sixty days from the passing by the Revenue Commissioner of any order under sub-section (3) of section 23 affecting any liability of any dealer to pay tax under this Act, such dealer may, by application in writing accompanied by a fee of one hundred rupees, require the Revenue Commissioner to refer to the High Court any question of law arising out of such order.

(2) If, for reasons to be recorded in writing, the Revenue Commissioner, refuses to make such reference, the applicant may, within thirty days of such refusal, either—

(a) withdraw his application (and if does so, the fee paid shall be refunded), or

(b) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied that such refusal was justified, it may require the Revenue Commissioner to state a case and refer it to the High Court and on receipt of such requisition the Revenue Commissioner shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Revenue Commissioner to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded, and shall send to Revenue Commissioner a copy of such judgement under the seal of the Court and the signature of the Registrar, and the Revenue Commissioner shall dispose of the case accordingly.

(6) Where a reference is made to the High Court under this section, the costs [including the disposal of the fee referred to in sub-section (1)] shall be in the discretion of the Court.

(7) The payment of the amount, if any, of tax due in accordance with the order of the Revenue Commissioner in respect of which an application has been made under sub-section (1) shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such amount is reduced as the result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 14.

Offences and
Penalties

25. (1) Whoever—

(a) carries on business as a dealer in contravention of sub-section (1) of section 9; or

(b) fails, without sufficient cause, to submit any return as required by section 11 or submits a false return; or

(c) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

- (d) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or
- (e) fails, when directed so to do under section 15, to keep any accounts or records of sales in accordance with the direction; or
- (f) refuses to comply with any requirement made of him under sub-section (1) of section 16; or
- (g) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or
- (h) obstructs any officer making an inspection, a search or a seizure under section 16; or
- (i) neglects to furnish any information required by section 18;

shall be punishable with imprisonment of either description which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

(2) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder, except with the previous sanction of the Collector, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, all offences punishable under this Act V of 1898 shall be cognizable and bailable.

Compound-
ing of
offences.

26. (1) The Collector may, either before or after the institution of proceedings under section 25, accept from any person charged with an offence under sub-section (1) of section 25 or under any rules made under this Act, by way of composition of the offence, a sum not exceeding one thousand rupees or where the offence charged is under clause (a) or clause (b) of that sub-section, not exceeding double the amount of tax which would have been payable by the dealer had he complied with the provisions of this Act, whichever is greater.

(2) On payment of such sum as may be determined by the Collector under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence.

Indemnity
and limita-
tion for
certain suits
and prosecu-
tions.

27. (1) No suit, prosecution or other legal proceedings shall lie against any servant of the Crown for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit shall be instituted against the Crown and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Provincial Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

Disclosure of
information
by a public
servant.

28. (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a

Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as I of 1872 aforesaid, be entitled to require any servant of the Crown to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Crown discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine or with both.

(3) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (1) for the purposes of a prosecution under the Indian Penal Code, 1860, in XLV of 1860. respect of any statement, return, accounts, document or evidence, or for the purposes of a prosecution under this Act.

ower to
make rules

29. (1) The Provincial Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

- (a) the proportion referred to in sub-clause (ii) of clause (h) of section 2;
- (b) the designations under which persons may be appointed under sub-section (1) of section 3 to assist a Collector;
- (c) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4;
- (d) the circumstances and conditions under which tax may be compounded and the manner of fixing sums on such composition under the second proviso to sub-section (1) of section 5;
- (e) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 5;
- (f) the restrictions and condition subject to which any class of dealers may be exempted from the payment of tax under section 7;
- (g) the points in the series of sales by successive dealers a which any goods or classes or descriptions of goods may be taxed or exempted from taxation under section 8;
- (h) the authority to which applications for registration under section 9 shall be made;
- (i) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 9 and the date from which cancellation of registration under sub-section (6) of that section shall take effect;

- (j) the manner in which the lists and particulars referred to in section 10 shall be published;
 - (k) the returns to be furnished under section 11, and dates by which, and the authority to which, such returns shall be furnished;
 - (l) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 12;
 - (m) the intervals at which, and the manner in which, the tax under this act shall be payable under section 13;
 - (n) the manner in which refunds under section 14 shall be made;
 - (o) the accounts and forms thereof required by section 15;
 - (p) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (1) of section 16;
 - (q) the authority to which, and the time within which information shall be furnished under section 18;
 - (r) the manner in which, and the authority to which, appeals against assessment or penalty or both may be preferred under section 23;
 - (s) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revision and review under section 23;
 - (t) the manner in which, and the time within which, application shall be made, information furnished, and notices served, under this Act.
- (3) In making any rule the Provincial Government may direct that a breach thereof shall be punishable with fine not exceeding seven hundred and fifty rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.