

Bill No. 15 of 1997

THE DELHI SALES TAX (AMENDMENT) BILL, 1997 *

A BILL

further to amend the Delhi Sales Tax Act, 1975

Be it enacted by the Legislative Assembly of National Capital Territory of Delhi in the 48th year of the Republic of India as follows:-

- Short Title and Commencement 1. (1) This Act may be called the Delhi Sales Tax (Amendment) Act, 1997.
(2) It shall come into force on such date as the Administrator may, by notification in the official Gazette, appoint.
- Amendment of Section 4 2. In the Delhi Sales Tax Act, 1975 (43 of 1975) (hereinafter referred to as Principal Act) in sub-section (1) of section 4, after clause (cc), the following new clause shall be inserted, namely :-
 (ccc) in case of taxable turnover in respect of Liquor (foreign liquor and India Made foreign Liquor) and Narcotics (Bhaang), at the rate of twenty paise in the rupee.
- Amendment of Section 23 3. In the Principal Act in Sub-section (7) of Section 23, Section 23 words "three years" shall be substituted for the words "four years" appearing in the second line after the words "after the expiry of".
- Amendment of Section 24 4. In the Principal Act in sub-section (2) of Section 24, Section 24. clause (a), the words "three years" shall be substituted for the words "four years" appearing after the words "the expiry of".

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| * | I) | Introduced on | 03-09-1997 |
| | ii) | Passed on | 03-09-1997 |
| | iii) | Assented on | 04-03-1999 |
| | iv) | Published in the Gazette on | 10-03-1999 |