

**Bill No. 8 of 1997**  
**THE DELHI SALES TAX (AMENDMENT) BILL, 1997 \***  
**A**  
**BILL**

further to amend the Delhi Sales Tax Act, 1975 (43 of 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 (1) This Act may be called the Delhi Sales Tax Commencement (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 2. In the Delhi Sales Tax Act, 1975 (43 of 1975), in Section 3 section 3, in sub-section (7), for clauses (b) and (c), the following shall be substituted, namely :-

◆(b) In relation to any dealer who manufactures goods for sale regardless of the value of goods manufactured - Rs.2,00,000;

(c) in relation to any other dealer - Rs.4,00,000.◆

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*	i)	Introduced on	26-8-1997
	ii)	Passed on	28-8-1997
	iii)	Assented on	21-01-1998
	iv)	Published in the Gazette on	28-01-1998