

PART I

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 2nd April, 2010

No. Leg. 3/2010.—The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 1st April, 2010, and is hereby published for general information:—

Haryana Act No. 3 of 2010

**THE HARYANA VALUE ADDED TAX (AMENDMENT)
ACT, 2010**

AN

ACT

further to amend the Haryana Value Added Tax Act, 2003.

Be it enacted by the Legislature of the State of Haryana in the Sixty-first Year of the Republic of India as follows :—

1. This Act may be called the Haryana Value Added Tax (Amendment) Act, 2010. Short title.

2. After Section 7 of the Haryana Value Added Tax Act, 2003 (hereinafter called the principal Act), the following section shall be inserted, namely:— Insertion of Section 7-A in Haryana Act 6 of 2003.

“7 A. Levy of Additional Tax.—(1) Notwithstanding anything contained in this Act, there shall be levied and collected on the taxable turnover of a dealer registered under this Act, other than a retailer in lump-sum composition with the department, an additional tax, in the nature of surcharge, which shall be calculated at the rate of five per cent of the tax, payable by him:

Provided that the aggregate of tax and the surcharge payable under this Act, shall not exceed in respect of the goods, declared to be of special importance in inter-state trade or commerce under Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the rate fixed under Section 15 of that Act.

(2) Except as otherwise provided in Sub-section (1), the provisions of this Act shall, so far as may be, apply in relation to the additional tax leviable under Sub-section (1), as they apply in relation to the tax leviable under any other provision of this Act.”.

Amendment of
Section 61 of
Haryana Act 6
of 2003.

3. (1) For Sub-section (1) of Section 61 of the principal Act, the following sub-section shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2003, namely:—

“(1) The Haryana General Sales Tax Act, 1973 (20 of 1973), is hereby repealed:

Provided that such repeal shall not—

- (a) affect the previous operation of the Act so repealed or anything duly done or suffered thereunder; or
- (b) affect any right, power, title, privilege, obligation or liability acquired, accrued or incurred under the said Act; or
- (c) affect any act done or any action taken (including any appointment, notification, notice, order, rule, form, regulation, certificate) in the exercise of any power conferred by or under the said Act;

and any such act done or any action taken in the exercise of the powers conferred by or under the said Act shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this Act was in force on the date on which such act was done or action taken; and all arrears of tax and other amount due at the commencement of this Act may be recovered as if the same had accrued under this Act.”.

R. C. BANSAL,
Secretary to Government, Haryana,
Law and Legislative Department.