

PART I

LEGISLATIVE DEPARTMENT

Notification

The 5th March, 2004

No.Leg.6/2004.- The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 4th March, 2004 and is hereby published for the general information :-

Haryana Act No.4 of 2004

**THE HARYANA VALUE ADDED TAX (AMENDMENT)
ACT, 2004
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 Fifty-fifth year of the Republic of India as follows:-

Short title
and
commence
ment.

1. (1) This Act may be called the Haryana Value Added Tax (Amendment) Act, 2004.

(2) It shall be deemed to have come into force with effect from 1st April, 2003.

Amendment of
section 61 of
the Haryana
Act 6 of 2003.

2. In the Explanation to clause (d) of sub-section (2) of section 61 of the Haryana Value Added Tax Act 2003,-

(i) for sign “.” Existing at the end, the sign “;” shall be substituted; and

(ii) after clause (d), the following clauses shall be added at the end, namely:-

“(e) the tax chargeable under the Act of 1973 on the sale or purchase of duty entitlement pass book, effected on or before 31st March, 2003, shall be calculated at the rate of four per cent of the turnover of sale or purchase of such goods, as the case may be, and shall be paid voluntarily without payment of interest on or before 31st March, 2004, whereafter interest at the rate of 18 per cent per annum on

the amount of tax due for the period of delay shall be charged:

Provided that where a dealer has charged tax at a rate more than four per cent, the tax shall be calculated and payable at such rate;

- (f) the tax levied under section 6 read with section 17 of the Act of 1973 on the last purchase of paddy effected between 1st April, 1981 and 31st March, 2003 (both days inclusive), by a dealer liable to tax under the said Act, shall be valid notwithstanding anything to the contrary contained in any judgment, decree or order of any court or other authority, any levy, assessment, re-assessment or collection of any amount by way of tax made or purporting to have been made in respect of purchase of paddy effected in the said period and used in the manufacture of rice sold in course of export of goods out of the territory of India within the meaning of section 5 of the Central Act and any action taken or thing done or purporting to have been taken or done in relation to such levy, assessment, re-assessment or collection, shall be deemed to be valid and effective as if such levy, assessment, re-

assessment or collection, shall be deemed to be as valid and effective as if such levy, assessment, re-assessment or collection had been made or action taken or thing done under the said Act, and accordingly-

- (i) all acts, proceedings or things done or action taken by the State Government or by any officer of the State Government or by any authority, in connection with the levy, assessment, re-assessment or collection of such tax shall, for all purposes be deemed to be, and to have always been, done or taken in accordance with law;
- (ii) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax so collected; and
- (iii) no court or authority shall enforce any decree or order directing the refund of any such tax so collected.”.

R.S.MADAN,
Secretary to Government
Haryana,
Legislative Department.