

PART I
HARYANA GOVERNMENT
LEGISLATIVE DEPARTMENT
Notification
The 4th October, 2006

No. Leg. 27/2006.- The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 3rd October, 2006, and is hereby published for general information :-

HARYANA ACT No. 23 OF 2006

THE HEARYANA VALUE ADDED TAX ACT (AMENDMENT) ACT, 2006
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 seventh year of the Republic of India as follows:-

1. This Act may be called the Haryana Value Added Tax (Amendment) Act, 2006. Short title

2. In clause (zg) of sub-section (1) of Section 2 of the Haryana Value Added Tax Act, 2003 (hereinafter called the principal Act), in the Explanation, after item (ii), the following items shall be added, namely: - Amendment of section 2 of Haryana Act 6 of 2003.

“(iii) Amount equal to increase in prices of petrol and diesel (including the duties and levies charged thereon by the Central Government) taking effect from 6th June, 2006, shall not form part of the sale price with effect from 11th June, 2006, till the date as the Government may by notification in the Official Gazette direct:

Provided that this clause shall not take effect till the benefit is passed on to the consumers .

(iv) Amount equal to bonus paid to farmers for sale of wheat during rabi marketing season from 20.3.2006 to 30.6.2006, shall not form part of the sale price of wheat with effect from 20th March, 2006.”.

Amendment of section 57 of Haryana Act 6 of 2003

3. For sub-sections (6), (7) and (8) of section 57 of the principal Act, the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2003, namely:--

- “(6) A person shall not be qualified for appointment as member of the Tribunal in the capacity of the Chairman unless –
- (a) he has been a judge of a High Court or he is an Advocate with a minimum practice of fifteen years; or
 - (b) he is or has been a Financial Commissioner and Principal Secretary to Government, Haryana; or
 - (c) he is a Chartered Accountant with a minimum practice of fifteen years in a Tax Tribunal; or

- (d) he has completed at least three years as a member of the Tribunal.
- (7) A person shall not be qualified for appointment as a member (other than the Chairman) of the Tribunal unless --
- (a) he has been a District and Sessions Judge or an Advocate with a practice of not less than ten years; or
 - (b) he is or has been an officer of the Excise and Taxation Department, Haryana, having worked as an Additional Excise and Taxation Commissioner for at least three years; or
 - (c) he is a Chartered Account with a minimum practice of ten years:

Provided that all the members of the Tribunal shall not be appointed from single category.

- (8) A member of the Tribunal including the Chairman shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier.”.

Amendment of section 61 of Haryana Act 6 of 2003.

4. In section 61 of the principal Act,-

I. for sub-section (1), 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, 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 the said Act as if this Act were 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”;

II. for clause (a) of sub-section (2), the following clause shall be substituted and shall be deemed to have been substituted with effect from 1st April, 2003, namely :-

“(a) any application, appeal, revision or other proceedings made or preferred to any officer or authority under the said Act and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal,

revision or other proceedings under this Act as if the said Act had been in force on the date on which such application, appeal, revision or other proceedings were made or preferred. Notwithstanding anything to the contrary contained in any judgement, decree or order of any court or other authority, where no review, revision or corrective action could be initiated or finalized in respect of any assessment, order, proceeding under the said Act prior to or after 1st April,2003, because of judgement or decree of any court or Tribunal and the said assessment or order passed under the said Act had attained finality, the limitation of five years as specified under section 40 of the said Act shall be deemed to be eight years;”.

Amendment of
Schedule B of
Haryana Act 6
of 2003

5. In Schedule B of the principal Act, under columns 1 and 2, after serial number 31 and entries thereagainst, the following serial number and entry thereagainst shall be substituted, namely: -

1	2
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“31A	Indian food preparations ordinarily prepared by Tandoorwalas, Lohwalas and Dhabawalas, when sold by persons running Tandoors, Lohs and Dhabas exclusively, subject to the conditions, as may be prescribed.”.
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Repeal and
saving

6. (1) The Haryana Value Added Tax (Amendment) Ordinance, 2006 (Haryana Ordinance No.2 of 2006), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

M.S. SULLAR,
Secretary to Government, Haryana.
Legislative Department