

No. 145/XXXVI(3)/2020/17(1)/2020

Dated Dehradun, May 06, 2020NOTIFICATIONMiscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of 'The Uttarakhand Cess (Amendment) Act, 2020' (Act No. 16 of 2020).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 27 April, 2020.

THE UTTARAKHAND CESS (AMENDMENT) ACT, 2020

(Act No. 16 of 2020)

AN

ACT

Further to amend the Uttarakhand Cess Act, 2015-

Be it enacted by the Uttarakhand State Legislative Assembly in the Seventy First Year of the Republic of India, as follows:-

Short title and commencement	1.	(1) This Act may be called The Uttarakhand Cess (Amendment) Act, 2020. (2) It shall come into force at once.
Amendment of Section 2	2.	In section 2 of the Uttarakhand Cess Act, 2015, in clause (j), the following proviso shall be inserted; namely:- Provided that the amount of tax under Uttarakhand Value Added Tax Act, 2005 (Act No. 27 of 2005), if separately charged by the dealer shall not be included in the sale price.

By Order,

PREM SINGH KHIMAL,
Secretary.

STATEMENT OF OBJECTS AND REASONS

It is required to amend the Uttarakhand Cess Act, 2015 for the purpose of removal of doubts in the assessment of tax under the provisions of the Uttarakhand Value Added Tax Act, 2005 and the Uttarakhand Cess Act, 2015, therefore the proposed Bill is presented to amend the definition of "Sale Price" as defined in the Uttarakhand Cess Act, 2015.

The proposed Bill serves the above objective.

Trivendra Singh Rawat
Chief Minister