

8<sup>th</sup> floor, Vikrikar Bhavan ,  
Mazgaon, Mumbai 400 010.

## TRADE CIRCULAR

To

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No.CST-1002/9/Adm-3  
Circular No 22 T of 2005

Mumbai, Dt. 28.9.2005.

**Sub:** Amendment to Central Sales Tax Act, 1956 (Act No. 74 of 1956) by Finance Bill 2002 (No.20 of 2002).

**Ref:** (i) Trade Circular No. 15T of 2002 dated 27<sup>th</sup> May 2002-  
(ii) Advertisement in Mid-day Newspaper dated 30<sup>th</sup> May 2002.

Gentleman/Sir/Madam,

The Union Government has carried out certain amendments to the Central Sales Tax Act, 1956 by Finance Bill 2002 (No. 20 of 2002). The said amendments were made effective from 11<sup>th</sup> May 2002. As the amendments were made effective immediately after receiving the assent of the President of India, a proposal was sent to the State Government that the amendments whereby liability is cast on the dealer should be made effective from 1<sup>st</sup> June 2002 and administrative relief be granted for the period from 11<sup>th</sup> May 2002 to 31<sup>st</sup> May 2002. The same was intimated to trade by circular and advertisement referred to above.

2. The proposal for administrative relief is considered but not accepted by the State Government. In view of this, the dealers are hereby informed that there is no change in the date of effect of the amendments to the Central Sales Tax Act, 1956 by Finance Bill 2002. That is to say, the said amendments will be effective from 11<sup>th</sup> May 2002.

3. This circular cannot be made use for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

4. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

**(B.C.KHATUA)**  
Commissioner of Sales Tax,  
Maharashtra State, Mumbai.