

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-
			In the Sales Tax Act, 1990 the following further amendments shall be made, namely:-
11			<p>Assessment of Tax.— Assessment of Tax and recovery of tax not levied or short-levied or erroneously refunded</p> <p>Where a person who is required to file a tax return fails to file the return for a tax period by the due date or pays an amount which, for some miscalculation is less than the amount of tax actually payable, an officer of Inland Revenue Sales Tax shall, after a notice to show cause to such person, make an order for assessment of tax, including imposition of penalty and default surcharge in accordance with section 33 and 34:</p> <p>Provided that where a person required to file a tax return files the return after the due date and pays the amount of tax payable in accordance with the tax return along with default surcharge and penalty, the notice to show cause and the order of assessment shall abate.</p> <p>(1) Where a person has not paid the tax due on supplies made by him or has made short payment or has claimed input tax credit or refund which is not admissible under this Act for reasons other than those specified in subsection (1), an officer of Inland Revenue Sales Tax shall, after a notice to show cause to such person, make an order for assessment of sales tax actually payable by that person or determine the amount of tax credit or tax refund which he has unlawfully claimed and shall impose a penalty and charge default surcharge in accordance with section 33 and 34.</p> <p>(3) — (***)</p> <p>(3) Where by reason of some collusion or a deliberate act any tax or charge has not been levied or made or has been short-levied or has been erroneously refunded, the person liable to pay any amount of tax or charge or the amount of refund erroneously made shall be served with a notice requiring him to show cause for payment of the amount specified in the notice.</p> <p>(4) Where, by reason of any inadvertence, error or misconstruction, any tax or charge has not been levied or made or has been short-levied or has been erroneously refunded, the person liable to pay the amount of tax or charge or the amount of refund erroneously made shall be served with a notice requiring him to show cause for payment of the amount specified in the notice:</p> <p>Provided that, where a tax or charge has not been levied under this subsection, the amount of tax shall be recovered as tax fraction of the value of supply.</p>

	(5)		<p>(4) No order under this section shall be made by an officer of Inland Revenue Sales Tax unless a notice to show cause is given within five years, of the relevant date, to the person in default specifying the grounds on which it is intended to proceed against him and the officer of Sales Tax shall take into consideration the representation made by such person and provide him with an opportunity of being heard:</p> <p>Provided that order under this section shall be made within one hundred and twenty days of issuance of show cause notice or within such extended period as the Collector may, for reasons to be recorded in writing, fix provided that such extended period shall in no case exceed ninety days one hundred and twenty days.</p> <p>Provided further that any period during which the proceedings are adjourned on account of a stay order or Alternative Dispute Resolution proceedings or the time taken through adjournment by the petitioner not exceeding sixty days shall be excluded from the computation of the period specified in the first proviso.</p>
	(6)		<p>(5) Notwithstanding anything in sub-section (1), where a registered person fails to file a return, an officer of Inland Revenue Sales Tax Department, not below the rank of Assistant Collector, shall subject to such conditions as specified by the Central Board of Revenue, determine the minimum tax liability of the registered person.</p> <p>For the purpose of this section, the expression "relevant date" means—</p> <p>(a) the time of payment of tax or charge as provided under section 6; and</p> <p>(b) in a case where tax or charge has been erroneously refunded, the date of its refund.;</p>
36			Recovery of tax not levied or short levied or erroneously refunded.— OMITTED
Fifth Schedule	4 Zero rated		<p>in the Fifth Schedule, in column (1), serial number 4 and the entry relating thereto in column (2) shall be omitted;</p> <p>S.no 4—Supplies against international tenders. Removed from zero rated categories.</p>

SIXTH SCHEDULE Table I		Following serial no's shall be substituted	
S.no	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Substituted
(1)	(2)	(3)	(4)
1	Live Animals and live poultry	0101.1000 0102.1020 0102.1030 0102.1040 0102.1090 0102.9010 0102.9020 0102.9030 0102.9040 0102.9090	0101.2100 and 0101.3100 0102.2110 0102.2120 0102.2130 0102.2190 0102.3900 0102.2910 0102.2920 0102.2930 0102.2990, 0102.9000
11	Eggs including eggs for hatching	0407.0010 0407.0090	0407.1100, 0407.1900 0407.2100, 0407.2900
15	Edible fruits excluding imported fruits (except fruits imported from Afghanistan) whether fresh, frozen or otherwise preserved but excluding those bottled or canned [***].	0808.2000	0808.3000, 0808.4000
16	Red chillies excluding those sold in retail packing bearing brand names and trademarks	0904.2010 0904.2020	0904.2110 0904.2210
31	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	8523.4010 8523.4030 8523.4090	8523.4910 8523.4920 8523.4190

SIXTH SCHEDULE Table II		
S.no	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
2	Supply of locally produced crude vegetable oil obtained from the locally produced seeds other than cotton seed , except cooking oil, without having undergone any process except the process of washing.	Respective headings
12	Supplies against international tender	Respective headings