

S.No	SALES TAX ACT, 1990
	Important Points (Gazette amendment)
1	<p>Definition</p> <p>Cottage industry</p> <ul style="list-style-type: none"> - Threshold increased to 10million from 5million <p>Due date</p> <ul style="list-style-type: none"> - Omit expression "and 26AA" – already omitted by Finance Act 2008. - Addition at the end , and different dates may be specified for furnishing of different parts or annexure of the return; and <p>Input tax</p> <ul style="list-style-type: none"> - Omit sub clause (d) of clause (14) of section (2) -
2	<p>Time and manner of payment.</p> <ul style="list-style-type: none"> - Taxable supplies payment subject to "by the date as prescribed in this respect" - Instead of at the time of filing the return in respect of that period under Chapter V. <p>Self processing of Sales Tax Return with effect from 1st July 2016.</p> <ul style="list-style-type: none"> - All RPs will file Sales Annexure (Annex – C) by 10th of the return filing month. - All RPs will file provisional return along with due payment of tax for self processing by 15th of return month. - Those RPs (buyers) whose input tax remains un-matched, will be provided 03 more days upto 18th of return filing month for resolution of such input tax discrepancy by the way of following; <ul style="list-style-type: none"> (i) Contact the supplier to file the return, or (ii) Buyer make payment of un-matched input tax.
3	<p>Determination of tax liability.</p> <ul style="list-style-type: none"> - Add proviso in clause (i) in sub-section (2) of section (7)
4	<p>Tax credit not allowed.</p> <ul style="list-style-type: none"> - Add condition - or he has not paid amount of tax as indicated in his return.
5	<p>Assessment of Tax & Recovery of Tax not levied or short levied or erroneously refunded.</p> <ul style="list-style-type: none"> - Insert new sub-section (4A) after sub-section (4) of section (11). - Fails to withhold the tax or - Withholds the same but fails to deposit the same - An officer of IR shall after a notice to show cause, determine the amount in default.
6	<p>Exemption.</p> <ul style="list-style-type: none"> - Insert the words clause (a) in sub-section (2) of section (13). - "and matters relating to international financial institutions or foreign government owned financial institutions.
7	<p>Return.</p> <ul style="list-style-type: none"> - Filing of separate return due to change in the rate omitted
8	<p>Directorate General of Input Output Co-efficient Organization.</p> <ul style="list-style-type: none"> - insert new section 30DDD - Formation of new department consists of a DG and as many as Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers define by Board.

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9	Offences and penalties. <ul style="list-style-type: none"> - Serial no 19 insert words. - or the rules made there under.
10	Alternative dispute resolution <ul style="list-style-type: none"> - Examination of application restricted to Commissioner instead of Assistant Commissioner. - After recommendation order time period extend to ninety days from forty five days. - New proviso added. Such order not passed within given time then recommendation of the committee shall be treated to be an order.
11	Sales of taxable activity or transfer of ownership. <ul style="list-style-type: none"> - Sub-section (2) of section 49 substitute - Define the transfer of zero-rated invoices ownership
12	Disclosure of information by a public servant. <ul style="list-style-type: none"> - Substitute section 56B