



सत्यमेव जयते

असाधारण

भारत का राजपत्र

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वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 29 मार्च, 2007

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 29th March, 2007

क्र. आ. 464(अ).—करणधान कानून (संशोधन) अधिनियम, 2007 (2007 का 16) की धारा 1 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा अप्रैल, 2007 के प्रथम दिन को उस तारीख के रूप में नियुक्त करती है जिस दिन उक्त अधिनियम प्रवृत्त होगा।

[सं. 1/2007-सी.एस.टी.-फा. सं. 34/135/2005-एस.टी.]

आर. जी. छाबड़ा, अवर सचिव

S.O. 464(E).—In exercise of the powers conferred by Sub-section (2) of Section 1 of the Taxation Laws (Amendment) Act, 2007 (16 of 2007), the Central Government hereby appoints the 1st day of April, 2007, as the date on which the said Act shall come into force.

[No. 1/2007-CST-F. No. 34/135/2005-ST]

R. G. CHHABRA, Under Secy.

PRESS INFORMATION BUREAU
GOVERNMENT OF INDIA

Central Sales Tax (CST) reduced to 3% from 1st April, 2007

New Delhi: March 29, 2007

The Government of India, Ministry of Finance, Department of Revenue, issued the notification today, to bring into force the provisions of the Taxation Laws (Amendment) Act, 2007, w.e.f. 1st April, 2007. Through this Act, the following amendments, inter-alia, have been carried out to the Central Sales Tax Act, 1956 and the Additional Duties of Excise (Goods of Special Importance) Act, 1957:

- a) The rate of CST on inter-State sale to registered dealers (against Form-C) shall stand reduced from 4% to 3% or the rate of VAT/ State Sales Tax applicable in the State of the selling dealer, whichever is lower.
- b) The rate of CST on inter-State sale other than sale to registered dealers shall be the rate of VAT/ State Sales Tax applicable in the State of the selling dealer.
- c) The rate of CST on inter-State sale to Government Departments shall also be the rate of VAT/ State Sales Tax applicable in the State of the selling dealer, indicated at (b) above. The facility of inter-State purchases by Government Departments against Form-D stands withdrawn.
- d) Enabling provisions have been made for the States to levy VAT on Tobacco. Tobacco has been dropped from the First Schedule of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 as also from the list of declared goods, to enable States to levy VAT on Tobacco, at rate higher than 4%, without losing their share out of 1% devolution from the Divisible Pool of Central Taxes.

All the above-mentioned amendments as also other provisions of the Act shall be effective from 1st April, 2007.