## SIKKIM

# GOVERNMENT



## GAZETTE

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GOVERNMENT OF SIKKIM: A
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GANGTOK

No. 2/LD/2004

NOTIFICATION

Dated: 15.10.2004

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 4th day of October, 2004 is published for general information.

## THE SIKKIM TRANSPORT INFRASTRUCTURE DEVELOPMENT FUND

ACT, 2004

(ACT NO.2 OF 2004)

AN

ACT

to established a fund and to develop, maintain or improve transport infrastructure in Sikkim and for such purpose to levy and collect cess on sale of motor spirit commonly known as petrol and high speed diesel oil and to provide for matters connected therewith or incidental thereto.

WHEREAS, it is expedient to create a fund an to develop, maintain or improve transport infrastructure in Sikkim and for such purpose to levy and collect cess on sale of motor spirit commonly known as petrol and high speed diesel oil and to provide for matters connected therewith or incidental thereto;

BE it enacted by the Legislature of Sikkim in the Fifty-fifth Year of the Republic of India as follows:-

## CHAPTER -I Preliminary

Short title, extent and commencement.

- (1) This act may be called the Sikkim Transport Infrastructure Development Fund Act, 2004.
- (2) It extends to the whole of Sikkim
- (3) It shall come into force on the 1st day of August, 2004

#### Definitions.

- 2. In this Act, unless the context otherwise requires:-
  - (a) "cess" means the cess levied and collected under section 4;
  - (b) "fund" means the Sikkim Transport Infrastructure Development Fund established under sub-section (1) of section 5;
  - (c) "goods" means the goods specified in column (2) of the First Schedule:
  - (d) "notification" means a notification published in the Official Gazette;
  - (e) "prescribed" means prescribed by rules made under this Act;
  - (f) "Schedule" means a Schedule appended to this Act;
  - (g) "State Government" means the Government of Sikkim.

#### CHAPTER-JI

## Authorities for the purposes of levy and collection of cess

#### Cess authorities.

- 3. (1) The State Government shall, by notification, appoint an authority (hereinafter referred to as the prescribed authority), and shall appoint such other person being the officers of the State Government, to assist the prescribed authority as the State Government may think fit for carrying out the purposes of this Act.
  - (2) The prescribed authority and the persons appointed under subsection (1) to assist him shall have jurisdiction over the whole of Sikkim.
  - (3) The persons appointed to assist the prescribed authority shall exercise such powers as may be delegated to the by the prescribed authority.
  - (4) The prescribed authority and the persons appointed to assist him under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.
  - (5) No suit, prosecution or other legal proceedings shall lie against the presibed authority or the persons appointed under sub-section (1) to assist him for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

#### CHAPER -III

#### Incidence and levy of cess, rate of cess and payment of cess.

- Incidence of cess, rate thereof, payment of cess and furnishing return.
- 4. (1) There shall be levied and collected, for the purposes of this Act, a cess on every sale in Sikkim by any person of goods, specified in column (2) of the First Schedule, which have not been purchased by such person in Sikkim, at the rate specified in the corresponding entry in Column (3) of the said Schedule.
  - (2) The cess leviable under sub-section (1) shall be payable by the person who sells such goods in Sikkim.
  - (3) The person referred to in sub-section(2) shall furnish a return to such authority in such form, in such manner and at such interval.

as may be presribed and such person, in the prescribed manner, pay the full amount of cess before furnishing such return.

(4) The cess leviable under sucb-section (1) shall be in addition to any tax or duty, by whatever name called, leviale on sale of the goods under any other law for the time being in force in Sikkim.

# CHAPTER - IV Sikkim Transport Infrastructure Development Fund

# Establishment of fund.

- 5. (1) There shall be established for the purposes of this Act a fund to be called the Sikkim Transport Infrastructure Development Fund
  - (2) The fund shall be under the control of the State Government and there shall be credited to the following:-
  - (a) any sum of money credited under section 6;
  - (b) any sum of money credited under section 7;
  - (c) any sum realized by the State Government in carrying out its functions under this Act or in the administration of this Act;
  - (d) any fund provided by the Central Government for the creation, development, maintenance or imporvement of transport infrastructure;
  - (3) The balance to the credit of the fund shall not lapse at the end of the financial year.

# Crediting of cess to the fund.

6. The proceeds of the cess levied under section 4 shall first be credited to the Consolidated Fund of Sikkim and the State Government may, if the State Legislature by appropriation made by law in this behalf so provides, credit such proceeds to the fund from time to time after deduction the expensed of collection, for being utilized exclusively for the purpose of this act.

# Grants and loans by State Government.

7. The State Government may, after due appropriation made by the State Legislature by Law in this behalf, credit in the fund, by way of grants or Loans such sums of money as the State Government may consider Necessary.

#### Utilisation of Fund.

- 8. The fund shall be utilized for:-
  - (a) the creation, development, maintenance or improvement of transport infrastructure, including roads, bridges and flyovers;
  - (b) the improvement of traffic operations and road safety;
  - (c) the purposes of such other projects as may be prescribed.

# CHAPTER - V Management of the Fund

# Maintenance of accounts.

9. The State Government shall maintain proper accounts and other relevant records in such form and in such manner, as may be prescribed.

Administration of fund.

10. The State Government shall administer the fund and take such decisions regarding investment in projects of transport infrastructure, traffic operation and road safety as it considers necessary.