

SIKKIM

GOVERNMENT



GAZETTE

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No. 242

FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No.129(33)03-04/CT/

Dated :01.06.2005.

NOTIFICATION

In exercise of the powers conferred by section 11 of the Sikkim Transport Infrastructure Development Fund Act, 2004, the State Government hereby makes the following rules, namely:-

Short title and commencement

1. (1) These rules may be called the Sikkim Transport Infrastructure Development Fund Rules, 2004.
- (2) They shall be deemed to have come into force on the 1st day of August, 2004.

Definitions.

2. (1) In these rules, unless there is anything repugnant in the subject or context:-
 - (a) "appropriate Government Treasury" means the State Bank of Sikkim and its branches located in different parts of the State;
 - (b) "assessing authority" means the person(s) appointed under sub-section (1) of section 3 of the Sikkim Sales Tax Act, 1983 and as prescribed under rule 6 of the Sales Tax Rules, 1983;
 - (c) "Act" means the Sikkim Transport Infrastructure Development Fund Act, 2004;
 - (d) "year" means the financial year commencing on the first day of April;
 - (e) "prescribed authority" means the authority appointed under sub-rule (1) of section 3.
- (2) Words and expressions used in these rules but not defined, but defined in the Act, shall have the meanings respectively assigned to them in the Act.

Furnishing of returns

3. (1) Every person referred to sub-section (2) of section 4 of the Act shall furnish quarterly return in Form - 1 to the prescribed authority at the end of each quarter.

- (2) The return referred to in sub-rule (1) shall be accompanied by a receipted challan showing payment of cess according to such return.

Payment of cess.

4. (1) Notwithstanding anything contained in sub-rule (1) of rule 3, the person liable to furnish return shall pay the amount of cess payable by him in respect of sales of goods made by him during any English calendar month within one month from the expiry of such month, into the appropriate Government Treasury under the appropriate challan.
- (2) The challan form shall be available at the office of the prescribed authority located at Gangtok, Rangpo and Jorethang.
- (3) A challan for each deposit in respect of a month shall be filled up in quadruplicate and signed by the person making such deposit.
- (4) The challan shall specify the name, designation and address of the person making deposit of the amount referred to in sub-rule (1) and mention therein the person on whose behalf such deposit is made.
- (5) On deposit of the amount referred to in sub-rule (1), a copy of the receipted challan shall be retained by the appropriate Government Treasury and one copy of such receipted challan shall be sent to the prescribed authority and the other two copies of such receipted challan shall be returned to the person who deposits such amount under sub-rule (1). A copy of the challan must be submitted while filing returns as proof of payment.

(T.T. Dorji),
Principal Secretary,
Finance, Revenue and Expenditure Department.

FORM 1
FORM OF RETURN
(See rule 3(1))

Return of cess payable in respect of the quarter ending.....

1. Name of the person/firm: _____
2. Address of the person/firm: _____
3. Registration No. under the Sikkim Sales Tax Act, 1983, if any: _____
4. Quantity of goods sold during the quarter on which cess is payable.

Name of goods

Quantity in litre/kilogram

- (a) Motor spirit (petrol).
- (b) High speed diesel oil.

5. Cess payable on sale of goods referred to in item (4):

- (a) on sale of motor spirit (petrol) @per litre Rs.....
- (b) on sale of high speed diesel oil @per litre Rs.....

6. Total cess payable:

7. Particulars of payments made:

***Treasury Branch Where
payment is made***

***Challan No
and date***

***Amount of
cess paid***

I hereby declare that the statements made hereinabove are true to the best of my knowledge and belief.

Date.....

Signature.....

Status.....