



INCOME & COMMERCIAL TAXES DIVISION  
FINANCE, REVENUE & EXPENDITURE DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK

No. 141/CT/2008

Date: 05/09/2008

NOTIFICATION

In exercise of the powers conferred by section 22 of the Sikkim Ecology Fund and Environment Cess Act, 2005 (1 of 2005), the State Government hereby makes the following rules, to amend the Sikkim Ecology Fund and Environment Cess Rules, 2007, namely:-

- Short title, extent and commencement
1. (1) These rules may be called the Sikkim Ecology Fund and Environment Cess (Amendment) Rules, 2008.
- (2) They shall extend to whole of Sikkim.
- (3) They shall come into force at once.
- Amendment of rule 6
2. In the Sikkim Ecology Fund and Environment Cess Rules, 2007, (hereinafter referred to as the said rules), sub-rule (7) of rule 6 shall be omitted.
- Amendment of rule 7
3. In rule 7 of the said rules,-
- (i) in clause (a) of sub-rule (4), the words and punctuation, "*other than the dealer as specified in sub-rule (7) of rule 6 of these rules,*", appearing after the words, "*a dealer*", shall be omitted;