

(51)
STDC
cost

GOVERNMENT OF SIKKIM
COMMERCIAL TAX DIVISION
REVENUE DEPARTMENT
GANGTOK, SIKKIM

114

12012

16/1/2012

NOTIFICATION

In exercise of the powers conferred by section 11 of the Sikkim Transport Infrastructure Development Fund Act, 2004 (2 of 2004), the State Government hereby makes the following rules further to amend the Sikkim Transport Infrastructure Development Fund Rules, 2004, namely:-

- | | |
|--------------------------------------|--|
| Short title, extent and commencement | 1. (1) These rules may be called the Sikkim Transport Infrastructure Development Fund (Amendment) Rules, 2011.
(2) They shall extend to the whole of Sikkim.
(3) They shall come in to force on the date of their publication in the Official Gazette. |
| Amendment of rule 2 | 2. In the Sikkim Transport Infrastructure Development Fund Rules, 2004, (hereinafter referred to as the said rules), in sub-rule(1) of rule 2, after clause (e), the following clause shall be inserted, namely:-

“(f) “registering authority” means the person(s) appointed under sub-section (1) of section 3 of the Sikkim Sales Tax Act, 1983 and as specified under rule 6 of the Sikkim Sales Tax Rules, 1983.” |
| Insertion of new rule 2A | 3. In the said rules, after rule 2, the following rules shall be inserted, namely:-

“2A – Registration

(1) Every person referred to in sub-section (1) and sub-section (2) of section 3A of the Act shall apply for registration in prescribed Form II.

(2) The application form shall be accompanied with proof of payment of ₹ 100 (rupees one hundred only) as registration fee under appropriate revenue receipt head.

(3) The person applying for registration shall furnish certified copies of trade license, company or partnership or firm registration certificate, as the case may be, contract enlistment certificate, Sikkim Value Added Tax or Sikkim Sales Tax registration certificate, as the case may be and Central Sales Tax registration certificate if it has been so registered: |