

DOCUMENT OF THE MONTH

On 1st May 1960, after many protests and discussions, the bilingual state of Bombay was divided into the states of Bombay and Gujarat. To ensure the smooth transition of a great political change like this, months of process changes take place on administrative levels. Our document of this month is an example of one such a change. Dated 25th April 1960, the letter informs all salesmen around the erstwhile Bombay State, of the changes in sales taxes levied in Gujarat from 1st May, since it would be a new state. In this case, the Sales Tax was the same except that those products that were taxed below 7% would now be charged at 7%.

Ref:KFB/AA.1/24794

25th April, 1960.

Please address your reply to: 'Sales Tax' Dept.

ALL SALESMEN AT FORT & KALBADEVI SHOWROOMS,
WAUDBY ROAD OFFICE, SALES, ORDER, RATE
CONTRACT, BILL, ACCOUNTS, AUDIT, TRANSPORT/
SERVICING, PURCHASE, DELIVERY DEPTS. AT
LALBAUG AND VIKHROLI, STORES AT LALBAUG AND
VIKHROLI,
AHMEDABAD, SURAT, BHAVNAGAR, PORBANDAR,
RAJKOT, BARODA, ANJAR & JAMNAGAR STOCKISTS

Central Sales Tax Act as applicable
to Gujerat State

The new States of Maharashtra and Gujerat will come into existence from 1st May, 1960.

With the formation of Gujerat into a separate State, all inter-state sales which occasion the movement of goods from the new State of Bombay into the new State of Gujerat will be leviable to tax under the Central Sales Tax Act at the rates as are prevalent in Bombay except that where it is less than 7%, then in that case 7% would be chargeable.

For example, locks are leviable to Bombay Sales Tax plus General Sales Tax @ 5%, but when these locks are sold in another State whether it may be Gujerat or any other State, then in that case the minimum tax leviable would be 7%.

As usual, inter-State sales effected to registered dealers under the Central Sales Tax Act, will be leviable at the reduced rate of 1% on production of 'C' form. So also inter-State sales made to Govt. would be @ 1% on 'D' form.

All Stockists in Gujerat State are requested to get themselves registered under the Central Sales Tax Act if they have not already done so and intimate to us their Registration Certificate Nos. and confirm that they would be sending the 'C' forms duly filled in and signed by an authorised person, no sooner than they receive the invoices from us.

For GODREJ & Boyce Mfg.Co.Private Ltd.,

Sd/- K. J. Bardi

as

Chief Accountant

ACKNOWLEDGMENT

Central Sales Tax Act as applicable
to Gujerat State

Receipt is hereby acknowledged of your circular No.KFB/AA.1/24794 dated 25th April, 1960.

Signature:.....

Date:

Address: