

**IN THE HIGH COURT OF SIKKIM
GANGTOK**

Contempt Case (C). CASE NO 3 OF 2005

Court on Suo Muto

No. 3345/mj
dt 24.9.05

To

**Shri R.K. Purkayastha,
Legal Remembrancer-cum-Secretary,
Law Department,
Government of Sikkim,
Gangtok.**

WHEREAS it appears that you by your acts, conduct and writings committed contempt of Court in the facts and circumstances stated hereinbelow:-

In Writ Petition No.23 of 2005, Jalaram Lottery Agency and Anr. Vs. State of Sikkim and two others, the petitioners questioned the validity of the impugned notification No. 1/LD/P/2005 dated 04/04/2005 pertaining to the amendment of Section 5 of the Sikkim Sales Tax Act, 1983. When the matter is sub-judice before this Court and when the arguments were heard and judgment/order was reserved, you published the Sikkim Sales Tax (Amendment) Act, 2005 in the Sikkim Government Gazette on 20/09/2005. This fact came to the light of this Registry when the Government Advocate, Shri J.B. Pradhan filed an additional affidavit in connection with the above pending case. The aforesaid Amendment is enclosed as annexure A.

YOU Shri R.K. Purkayastha, Legal Remembrancer-cum-Secretary, Law Department, Government of Sikkim, Gangtok are hereby required to appear in person and show cause before the High Court of Sikkim at Gangtok on the 26th of September, 2005 at 10.30 A.M. why a contempt of court proceedings as required under the Contempt of Court Act, 1971 should not be initiated or why such other appropriate order(s) be not passed against you for contempt of the High Court of Sikkim.

You shall attend the Court in person on 26th of September, 2005 at 10.30 A.M. and shall continue to attend the court on all dates thereafter, to which the case may stand adjourned until final orders is passed.

Herein fail not.

Given under my hand and the seal of the Court, this the 24th of September, 2005.

[Handwritten signature]
24/9

Encl: As above



[Handwritten signature]
REGISTRAR GENERAL

24/9/05

e/c



SIKKIM



GOVERNMENT

GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok

Tuesday, 20th September, 2005

No. 346

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No: 3/LD/2005

Dated:20/9/2005

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th September, 2005 is hereby published for general information:-

THE SIKKIM SALES TAX (AMENDMENT) ACT, 2005
(ACT NO. 11 OF 2005)

AN
ACT



further to amend the Sikkim Sales Tax Act, 1983.

Be it enacted by the Legislature of Sikkim in the Fifty-sixth year of the Republic of India as follows: -

Short title, extent
and
commencement

1. (1) This Act may be called the Sikkim Sales Tax (Amendment) Act, 2005.
- (2) It extends to the whole of Sikkim.
- (3) It shall come into force at once.

Substitution of section 5A

2. In the Sikkim Sales Tax Act, 1983, (hereinafter referred to as the said Act) for the existing section 5A, the following shall be substituted, namely: -

- "5A (1) Every dealer dealing in lottery tickets who has been registered on application made under Sikkim Sales Tax Act, 1983, for so long as his registration remains in force, is liable to pay tax under this Act.
- (2) Levy and rates on sale of tickets: -
The tax payable by a dealer on sale of lottery tickets, who is liable to pay tax under this section on his taxable turnover



days from the last day of the end of each quarter along with the proof of payment of tax, in such form and manner as may be prescribed."

Insertion of new item
in Schedule II

3. In the said Act, in Schedule II, after serial number 200, the following serial number shall be added, namely, -

"201 Lottery tickets 20%."

Repeal and Savings

4. (1) The Sikkim Sales Tax (Amendment) Ordinance, 2005 (Ordinance No. 1 of 2005) is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken in exercise of the powers conferred by or under that Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act was in force on the day on which such things was done or such action was taken.



BY ORDER.

R. K. PURKAYASTHA, SSJS
Legal Remembrancer-cum-Secretary Law
Government of Sikkim, Gangtok
File No. 16 (82)LD/2005



SIKKIM

GOVERNMENT



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok

Tuesday, 20th September, 2005

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
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BY ORDER.

R. K. PURKAYASTHA, SSJS
Legal Remembrancer-cum-Secretary Law
Government of Sikkim, Gangtok
File No. 16 (82)LD/2005

In Writ Petition No. 23 of 2005, Jalaram Lottery Agency and anr. Vs. State of Sikkim and two others, the petitioners questioned the validity of the impugned notification No. 1/LD/P/2005 dated 4.4.2005 pertaining to the amendment of Section 5 of the Sikkim Sales Tax Act, 1983 when the matter is sub-judice before this Court. While the matter is pending before this Court and when the argument was heard and reserved for judgment/order, the respondent authority published the Sikkim Sales Tax (Amendment) Act, 2005 and Sikkim Sales Tax (Amendment) Rules, 2005 in the Sikkim Government Gazetted on 20.9.2005 and 21.9.2005 respectively. This fact came to the light of this Registry when the Government Advocate, Shri J.B. Pradhan filed an additional affidavit today in connection with the above pending case. The additional affidavits are annexures No. R.5 and R.6 and have been placed before the Hon'ble Shri Justice N.S. Singh, Acting Chief Justice for information.

As directed by His Lordship the matter shall be treated as suo motu contempt of the court against the concerned authority namely, Shri T.T. Dorjee, Commissioner/Secretary, Finance Department, Government of Sikkim and Shri R.K. Purkyasthan, Legal Remembrancer-cum-Secretary, Law Department, Government of Sikkim.

The matter is to be listed on 26.9.2005.

Submitted please,

Pradhan
23/9/05
JR-cumPPS.

R/G

Pradhan
23/9/05

Reg.

J.P.S.
23/9/05



DISTRICT : GANGTOK (SIKKIM)
IN THE HIGH COURT OF SIKKIM AT GANGTOK, EAST SIKKIM
(Constitution Jurisdiction)

WRIT PETITION No. 23 OF 2005

IN THE MATTER OF :

M/s Shree Jalaram Lottery Agency & Anr.Petitioners.

- Versus -

The State of Sikkim & Others.Respondents.

I N D E X

SL. Annexure: No.	Particulars	Pages.
1.	Additional Affidavit	2 - 4
2.	Annexure R-5, Gazette of Sikkim Sales Tax (Amendment) Act, 2005	5 - 7
3.	Annexure R-6 Gazette of Sikkim Sales Tax (Amendment) Rules, 2005	8 - 12

Dated: The 22nd Sept, 2005

(J. B. Pradhan)
 GOVERNMENT ADVOCATE
COUNSEL FOR THE RESPONDENTS



DISTRICT : GANGTOK (SIKKIM)
IN THE HIGH COURT OF SIKKIM AT GANGTOK, EAST SIKKIM
(Constitution Jurisdiction)

WRIT PETITION No. 23 OF 2005

To

The Hon'ble Shri. N. S. Singh, The Chief Justice (Acting) to the Hon'ble High Court of Sikkim and his Lordship's Companion Justice of the said Hon'ble Court.

IN THE MATTER OF :-

Additional Affidavit placing on record a copy of the Sikkim Government Gazettee Notification where in a copy of the Sikkim Sales Tax (Amendment) Act, 2005 and Sikkim Sales Tax (Amendment) Rules, 2005 were published.

AND

IN THE MATTER OF:-

1. M/s Shree Jalamram Lottery Agency, 258, Princess Street, Wadia Building Mumbai-400002, represented by Shri. J. U. Ganatra, Managing Partner of the said Agency.
2. M/s. Shree Jalaram Lottery Eneterprises, represented by its Manager Shri. Anup Sadhawani, having its office at Hotel Hungry Jack, Gangtok, Sikkim.
3. Mrs. T. D. Dorjee aged about 47 years old, W/o – Shri. Sonam Dorjee, resident of Gangtok, East Sikkim.

.....Petitioners.

- Versus -

1. The State of Sikkim, through the Commissioner of Sales Tax, Government of Sikkim, Gangtok-737101.
2. The Commissioner/Secretary, Finance Department, Government of Sikkim, Tashiling Secretariat, Gangtok-737101, East Sikkim
3. Legal Remembrance-cum-Secretary, Law Department, Government of Sikkim, Tashiling Secretariat, Gangtok-737101, East Sikkim



ADDITIONAL AFFIDAVIT

I, Vidya Subba, W/o- Shri. O. H. Subba, aged about 43 years, Government service by occupation resident of Gangtok, East Sikkim do hereby solemnly affirm and state as follows:-

1. That I am the Joint Commissioner in the Income Tax & Commercial Tax Division of the Finance Department, Government of Sikkim and subordinate to Respondents No: 1, 2 & 3.
2. I have been duly authorized by the State Respondents to file this affidavit.
3. It is submitted that Sikkim Sales Tax (Amendment) Act, 2005 was published in Sikkim Government Gazette bearing Vol. No: 346, dated 20/9/2005. A copy of the said Gazette Notification dated 20/9/2005 is annexed hereto and marked as **Annexure R-5**.
4. It is further submitted that Sikkim Sales Tax (Amendment) Rules, 2005 was published in Sikkim Government Gazette bearing Vol. No: 349, dated 21/9/2005. A copy of the said Gazette Notification dated 21/9/2005 is annexed hereto and marked as **Annexure R-6**.
5. That the aforesaid gazette notifications Annexure R-5 & R-6 respectively are necessary for the purpose of the disposal of the present writ petition and therefore are placed on record.

DEPONENT



- 4 -

VERIFICATION

I the above named deponent do hereby verify that the statements made in paragraph-1 & 2 of this affidavit are true to my knowledge and the rest are matters of record.

Verified on this day 22nd September, 2005 at Gangtok, East Sikkim.

IDENTIFIED BY.

DEPONENT

(Karma Loday)
Staff Advocate General's Office
High Court of Sikkim, Gangtok



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2005:SHC:55
ANNEXURE R-5

SIKKIM



GOVERNMENT **GAZETTE**

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok **Tuesday, 20th September, 2005** **No. 346**

**GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK**

No: 3/LD/2005

Dated:20/9/2005

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th September, 2005 is hereby published for general information:-

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(ACT NO. 11 OF 2005)
AN
ACT**

further to amend the Sikkim Sales Tax Act, 1983.

Be it enacted by the Legislature of Sikkim in the Fifty-sixth year of the Republic of India as follows: -

- | | |
|---|---|
| Short title, extent and commencement | 1. (1) This Act may be called the Sikkim Sales Tax (Amendment) Act, 2005.
(2) It extends to the whole of Sikkim.
(3) <u>It shall come into force at once.</u> |
| Substitution of section 5A | 2. In the Sikkim Sales Tax Act, 1983, (hereinafter referred to as the said Act) for the existing section 5A, the following shall be substituted, namely: -

"5A (1) Every dealer dealing in lottery tickets who has been registered on application made under Sikkim Sales Tax Act, 1983, for so long as his registration remains in force, is liable to pay tax under this Act.
(2) Levy and rates on sale of tickets: -
The tax payable by a dealer on sale of lottery tickets, who is liable to pay tax under this section on his taxable turnover |



7

days from the last day of the end of each quarter along with the proof of payment of tax, in such form and manner as may be prescribed.”

**Insertion of new item
in Schedule II**

3. In the said Act, in Schedule II, after serial number 200, the following serial number shall be added, namely, -
- | | | |
|------|-----------------|-------|
| “201 | Lottery tickets | 20%.” |
|------|-----------------|-------|

Repeal and Savings

4. (1) The Sikkim Sales Tax (Amendment) Ordinance, 2005 (Ordinance No. 1 of 2005) is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken in exercise of the powers conferred by or under that Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act was in force on the day on which such things was done or such action was taken.

BY ORDER.

**R. K. PURKAYASTHA, SSJS
Legal Remembrancer-cum-Secretary Law
Government of Sikkim, Gangtok
File No. 16 (82)LD/2005**



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Annexure R-6 2005:SHC:55

SIKKIM

GOVERNMENT  **GAZETTE**

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok **Wednesday, 21st September, 2005** **No. 349**

**INCOME AND COMMERCIAL TAX DIVISION,
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM**

NO. 115/IT&CT Div/100(33)2002

Dated : 21.9.2005

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 28 of the Sikkim Sales Tax Act, 1983 the State Government hereby makes the following rules, namely; -

**Short title extent
and commencement**

1. (1) These rules may be called the Sikkim Sales Tax (Amendment) Rules, 2005.
- (2) They shall extend to the whole of Sikkim.
- (3) They shall come into force at once.

Insertion of rule 12A

2. After rule 12 of the Sikkim Sales Tax Rules, 1983, hereinafter referred to as the said rules, the following rules shall be inserted, namely;

“12A. (1) (a) Every registered dealer liable to pay tax under section 5A of the Act shall furnish to the assessing authority having jurisdiction over his place of business:-

- (i) statements referred to in clause (a) of sub-section (4) of section 5A in Form IIIA,
- (ii) quarterly returns referred to in clause (b) of sub-section (4) of section 5A in Form IIIB.

- (b) If a dealer, having furnished a statement or return discovers any omission, error or wrong statement therein, he may furnish a revised statement or revised return duly assigning reasons for such omission or error or wrong statement which necessitated the submission of revised statement or return, at any time before the said authority passes the order determining the amount of tax or penalty payable by the dealer for the period for which the statement or return, as the case may be, has been furnished.

Provided that the assessing authority may refuse to take into consideration the revised statement or return if it is satisfied that the original or the revised statement or return was deliberately false and it was furnished with the intent to evade tax.

- (c) A dealer having more than one place of business for which single registration has been obtained, may file single return covering all such place of business.
- (d) Every quarterly return or revised return shall be accompanied by a copy of Challan or Bank Receipt, as the case may be, as the proof of payment of tax related to the quarter for which the return or revised return is furnished.
- (e) A registered dealer shall, within thirty days of the grant of registration or such extended time as the assessing authority may allow for the reasons to be recorded in writing in this behalf, also furnish a return for the period



10

SIKKIM SALES TAX (AMENDMENT) RULES, 2005

FORM IIIA

[See rule 12A (1) (a) (i)]

Form of Statement/Revised Statement

Name of the dealer.....

Address.....

Sikkim Sales Tax Registration No and date.....

Central Sales Tax Registration No. and date.....

Date of draw..... Month..... Year.....

Brand name of lottery	Total nos. of draw	Nos. of tickets sold	Value per ticket	Total amount of sales
-----------------------	-----------------------	----------------------	------------------	--------------------------

Total

I do hereby affirm that the particulars furnished above are true and complete. I undertake to bear the penalty if any discrepancy is detected in the Statement.

*Reasons for submission of revised statement:-

Signature

Name

Status

Date

Date of receipt of the Statement

**Signature of the Assessing Authority/
authorised Officer**

*In case of revised Statement reasons thereof may be stated here.



12

SIKKIM SALES TAX (AMENDMENT) RULES, 2005
FORM III C
 [See rule 12A (3)]

Register of monthly purchases (receipts)/stock and sales (disposals)

Name of dealer.....
 Address.....
 Sikkim Sales Tax Registration No. and date.....
 Central Sales Tax Registration No. and Date.....
 Month.....Year.....
 Opening stock on the 1st day of the month.....

Date	Brand name of lottery	Total nos. of books purchased (receipts) with 1 st and last serial no. of each book	Value per ticket	Total value of purchases	Total nos. of tickets sold	Value of total sales (disposals)	Remarks
------	-----------------------	--	------------------	--------------------------	----------------------------	----------------------------------	---------

Closing stock on the last day of the month.....

Signature.....

Name.....Status.....

IN THE HIGH COURT OF SIKKIM AT GANGTOK
CONTEMPT CASE (C) CASE No.3 of 2005

COURT ON SUO MUṬO

SHOW CAUSE ON BEHALF OF SHRI R.K.PURKAYASTHA, L.R.
-CUM-SECRETARY, LAW DEPARTMENT, GOVERNMENT OF
SIKKIM TO THE NOTICE TO SHOW CAUSE ISSUED BY THE
REGISTRAR GENERAL, HIGH COURT OF SIKKIM DATED
24.9.2005.

The humble petition on behalf of Shri
R.K.Purkayastha, L.R.-cum-Secretary, Law
Department, Government of Sikkim,

Most Respectfully Sheweth:-

1. That the petitioner has received notice No.3345/HCS dated 24.9.2005 issued by the Registrar General of this Hon'ble Court directing him to appear on 26.9.2005 at 10.30 AM before this Hon'ble Court and to show cause as to why contempt of court proceedings under the Contempt of Courts Act, 1971 should not be initiated or why such other appropriate orders be not passed against him for contempt of the High Court of Sikkim.


2. That at the outset the petitioner tenders unconditional and unqualified apologies to the Hon'ble High Court if by the action that has been indicated in the notice to show cause has, in any manner, undermined the prestige and majesty of the Hon'ble High Court. It is submitted that the petitioner holds the Hon'ble High Court and their Lordships, the Hon'ble Judges in high esteem and respects the prestige and majesty of this Hon'ble Court and their Lordships. It has



Filed Today

25/9/05
10:20 AM

[Handwritten signature]




never been his intention to indulge in any deliberate action that may amount to contempt of the Hon'ble Court.

3. That without meaning to justify his action but simply as an explanation, this petitioner craves leave of this Hon'ble Court to place the following facts:-


(a) The Sikkim Sales Tax (Amendment) Ordinance, 2005 was promulgated to amend Section 5A of the Sikkim Sales Tax (Amendment) Act, 2003 since it was found that the said section 5A in the amended Act of 2003 was found to be illegal and not sustainable in law.


(b) The Ordinance of 2005 was promulgated on 30th March, 2005 and published on 4.4.2005 vide Notification No.1/LDP/2005 dated 4.4.2005.



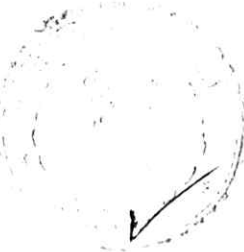
(c) Since an ordinance has a limited lifespan as provided under the Constitution, the Sikkim Sales Tax Bill, 2005 was placed before the Sikkim Legislative Assembly during its session beginning on 22nd August, 2005. The Assembly passed the Bill on 23.8.2005.

(d) The Bill was thereafter sent for the assent of H.E. the Governor by the Sikkim Legislative Assembly and the Sikkim Legislative Assembly on receipt of the Act duly assented by H.E. the Governor transmitted it to the Law Department for being published in the official gazette vide the Sikkim Legislative Assembly letter No.30/SLAS/L&DA/2005-06 dated 19.9.2005. In the meantime a representative of the Income Tax and Commercial Tax Wing of the







Finance Department, Government of Sikkim, enquired about the position of the Act in respect of its publication from the officials of the Law Department. The Law Department in its turn considering the requirement of the administrative Department transmitted it along with the Sikkim Value Added Tax (Amendment) Act, 2005 which were ready in all respects, further to the Home Department, which Department is responsible for the publication of gazette notifications vide the Law Department letter No.924/LD/2005 dated 20.9.2005. Copies of the Sikkim Legislative Assembly letter dated 19.9.2005 and the Law Department letter No.924/LD/2005 dated 20.9.2005 are annexed herewith and marked as Annexures A1 and A2 respectively. The Home Department in its turn had processed and finally got the Act published in the official gazette on 20.9.2005.



(e) The said representative of the Income Tax and Commercial Tax Wing of the Finance Department, Government of Sikkim further informed that on 20.9.2005 during the course of hearing of Writ Petition No.23 of 2005 in the matter of M/s Jalaram Lottery Agency – vs- State of Sikkim and Others, an additional affidavit was filed on behalf of the petitioner in paragraph 7 therein that during the pendency of the case the impugned Ordinance had been converted into an Act and the State Government by issuing the required notification has notified about the amendment provisions of Section 5A of the Act. It was further indicated in the said paragraph that the Amendment is reflected in notification dated 12.7.2005 whereby a new rule under the heading of Rule 12A is found to be inserted







indicating about the amended section 5A. It was further informed that in spite of making best efforts by the petitioners, the notification notifying the amendment of Section 5A as Section 5A(1),(2), (3) and (4) could not get hold of a copy. It had been stated in the said application that since the subsequent development has direct bearing with the issue in the case, the same is required to be brought on record by filing an additional affidavit or an application with the permission of the Hon'ble Court so that the entire matter can be adjudicated upon judiciously. It was, therefore, prayed that the Hon'ble Court be pleased to direct the State Government to make available to the petitioners a copy of the said notification by which the impugned Ordinance had been converted into an Act by bringing in the existing Section 5A of the Act in the interest of justice.

(f) It was also informed that during the course of hearing of the Writ Petition on 20.9.2005 the Hon'ble Court was pleased to enquire from the respondents as to whether the Act and the Rules had been published or not. When the answer was given in the negative and after hearing the Hon'ble Court was pleased to reserve its judgement and four days were granted to the State respondents to do the needful, the State respondents got an erroneous impression and fell in error in believing that this Hon'ble Court had granted the four days' time to take necessary steps for publication of the Act and the rules.

(g) Accordingly, under the mistaken belief as stated above the Department pursued the matter for publication of the Act in the





official gazette as early as possible in order to enable it to place it before the Hon'ble Court for its information.

4. That from the facts and circumstances set out above it is most respectfully submitted that the action by which the Act was published in the official gazette was not with the intention to willfully flout the order of this Hon'ble Court or to obstruct the administration of justice but under the bonafide belief and mistaken understanding by the officials of the Law Department of the proceedings that took place on 20.9.2005.

5. That this petitioner once again offers unconditional and unqualified apology for the action if by such action it has caused an obstruction in the administration of justice. It is most humbly submitted that the petitioner had no such intention at all in view of the high esteem he holds for this Hon'ble Court and their Lordships of this Hon'ble Court and will continue to have and hold the same.

In the circumstances it is most respectfully prayed that Your Lordships may be pleased to take a lenient view of the matter and be pleased to accept this show cause and be further pleased to drop the proceedings contemplated to be initiated against him.

And for which act of kindness your petitioner as in duty bound shall ever pray.




DEPONENT.

IN THE HIGH COURT OF SIKKIM AT GANGTOK
CONTEMPT CASE (C) CASE No.3 of 2005

COURT ON SUO MUTO
AFFIDAVIT

I, R.K.Purkayastha, son of Shri R.L.Devpurkayastha, aged about 50 years, by faith Hindu, by occupation a Government servant, residing at Gangtok do hereby solemnly affirm and state as follows.

1. That I am the L.R.-cum-Secretary, Law Department, Government of Sikkim and upon whom this Hon'ble Court had been pleased to issue a notice calling upon him to file a show cause as to why action under the Contempt of Court Act, 1971 be not initiated.
2. That I know the facts and circumstances of the case.
3. That the statements contained in paragraphs 1 is based on record. Those contained in paragraphs 3(a) to 3 (g) are matters based on information and record which I believe to be true and correct. The statements made in paragraph 2, 4 and 5 are true to my knowledge and the rest are my humble prayer before this Hon'ble Court.


DEPONENT

VERIFICATION

I, the deponent herein do hereby verify and say that the statements contained herein this affidavit are true to my knowledge.

Affirmed on this 26th day of September, 2005.

Identified by:



J. B. Pradhan
Govt Advocate

Subscribed and sworn to before me on this the

day of Sep 2005 at Gangtok

R. K. Purkayastha Govt Advocate

DEPONENT

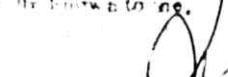
Who is known to me and whose identity has been

verified by me

Identified by: J. B. Pradhan Govt Advocate

of Gangtok

on this 26th day of September 2005

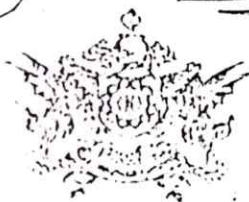

Deputy Registrar

26/9/05

10.15



7



SIKKIM LEGISLATIVE ASSEMBLY SECRETARIAT
NAMNANG, GANGTOK

Ref. No. 30/SLAS/L/PA/2005-2006

Date 19/09/05

To,

The Secretary,
Law Department,
Government of Sikkim,
Tashiling Secretariat,
Gangtok.

Sir,

I am enclosing herewith one copy each of the following Bills which have been passed by the Sikkim Legislative Assembly and duly assented to by His Excellency the Governor of Sikkim for further necessary action.

- ✓ 1. THE SIKKIM SALES TAX (AMENDMENT BILL, BILL NO. 11 of 2005.
- ✓ 2. THE SIKKIM VALUE ADDED TAX (AMENDMENT) BILL, BILL NO. 12 of 2005.
- 3. THE SIKKIM ENTERTAINMENT GAMES (CONTROL & TAX) (AMENDMENT) BILL, BILL NO. 13 OF 2005.
- 4. THE SIKKIM APPROPRIATION BILL, BILL NO. 14 OF 2005.
- 5. THE SIKKIM APPROPRIATION BILL, BILL NO. 15 OF 2005.
- 6. THE SIKKIM EDUCATION BILL, BILL NO. 16 OF 2005.
- 7. THE SIKKIM PANCHAYAT (AMENDMENT) BILL, BILL NO. 17 OF 2005.
- 8. THE SIKKIM CIVIL COURTS (AMENDMENT) BILL, BILL NO. 19 OF 2005.
- 9. THE SIKKIM LABOUR PROTECTION BILL, BILL NO. 20 OF 2005.
- 10. THE SIKKIM SHOPS AND COMMERCIAL ESTABLISHMENTS (AMENDMENT) BILL, BILL NO. 21 OF 2005.
- 11. THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) BILL, BILL NO. 22 OF 2005 and
- 12. THE SIKKIM REGULATION OF GAMBLING (AMENDMENT) BILL, BILL NO. 23 OF 2005.

Further, it may be mentioned that the Sikkim Regulation of Transfer of Land Bill, Bill No 18 of 2005 has been retained by H.E the Governor of Sikkim.

TS

Translator
Pr. Lalma ma

Yours faithfully,

TS

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LB

20/9/05

[Signature]

20/9/05
R.S. Siresta) IAS
Principal Secretary