

## ASSAM ACT No. XIV OF 1961

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1961  
(As passed by the Assembly)

Received the assent of the Governor on the 10th May 1961

[Published in the *Assam Gazette*, Extraordinary, dated the 15th May 1961]An  
Act

further to Amend the Assam Finance (Sales Tax) Act, 1956

Preamble. Whereas it is expedient further to amend the Assam Finance (Sales Tax) Act, 1956, hereinafter called the principal Act, in the manner hereinafter appearing; Assam Act XI of 1956

And whereas previous sanction of the President of India has been obtained under proviso to Article 304(b) of the Constitution of India;

It is hereby enacted in the twelfth Year of the Republic of India as follows:—

Short title, extent and commencement. 1. (1) This act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1961.

(2) It shall have the like extent as the Principal Act.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

Amendment of Section 8 of Assam Act XI of 1956. 2. In section 8 of the Principal Act, After sub-section (3), the following new sub-section shall be added, namely:—

“(4) No return submitted under this section shall be valid unless it is accompanied by a treasury receipt showing payment of the tax due as provided in sub-section (2) of section 22.”

Amendment of Section 23 of Assam Act XI of 1956. 3. In section 23 of the Principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of payment of the dues or allows such dealer to pay the same by instalments and in that case the dealer shall not be deemed to be in default till the date as extended or the last date of payment by instalment is over.”

Insertion of a new Section 24A to Assam Act XI of 1956.

4. After section 24 of the Principal Act, the following shall be inserted as section 24A, namely:—

“Remission. 24A. The State Government, for reasons to be recorded in writing, may, remit the whole or part of the amount of the tax or penalty payable in respect of any period by any registered dealer who has suffered heavy loss due to any natural calamity.”

Amendment of Section 25 of Assam Act XI of 1956.

5. In section 25 of the Principal Act:—

- (i) For the marginal note “Failure to furnish returns, etc.”, the marginal note “Offences and penalties” shall be substituted.
- (ii) In clause (7), between the words “fraudulently” and “evades” the words “or wilfully” shall be substituted.
- (iii) After clause (7), the following shall be inserted as clause (7A), namely:—

“(7A) fails to pay within the time allowed any tax assessed or any penalty levied on him ; or”

Amendment of Section 28 of Assam Act XI of 1956.

6. For sub-section (1) of section 28 of the Principal Act, the following shall be substituted, namely:—

“(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after institution of criminal proceedings under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence—

- (a) Where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and
- (b) in any other case a sum of money not exceeding one thousand rupees in addition to tax recoverable.”

