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The 15th May 1959

No L.J.L.10/59.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

Received the assent of the Governor on the 14th May 1959

ASSAM ACT XVI OF 1959

THE ASSAM FINANCE (SALES TAX) (AMENDMENT)
ACT, 1959

(As passed by the Assembly)

[Published in the *Assam Gazette*, dated the 20th May 1959]

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 (Assam Act XI of 1956), hereinafter called the principal Act, in the manner hereinafter appearing ;

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

1. Short title, extent and commencement.—(i) This Act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1959.

(ii) It shall have the like extent as the principal Act.

(iii) It shall come into force with effect from the 1st April, 1959.

2. Amendment of Section 2 of Assam Act XI of 1956.—For clause (ii) of sub-section (9) of Section 2 of the principal Act, the following shall be substituted, namely :—

“(ii) 3·84 per cent in the case of such goods as are taxed at the rate of 4 naye paise in the rupee and 6·54 per cent in the case of such goods as may be added to the items of the Schedule, by a notification, under section 42 of this Act, and liable to be taxed at 7 naye paise in the rupee of the aggregate hereinbefore referred to, after deduction therefrom of the amount, if any, under sub-clause (1), and”

3. Amendment of Section 5 of Assam Act XI of 1956.—In section 5 of principal Act—

the proviso to sub section (3) and the Explanation shall be deleted.

4. Amendment of Section 23 of Assam Act XI of 1956.—In Section 23 of the principal Act—

the proviso to sub-section (1) shall be deleted.

5. Amendment of Section 28 of Assam Act XI of 1956.—In sub-section (1) of Section 28 of the principal Act, the words “in addition to the tax due under the Act” shall be inserted after the word “offence” and comma and before the words “a sum”.

B. C. BARUA,

Secy. to the Govt. of Assam, Law Deptt.