

ASSAM ACT X OF 1957

THE ASSAM SALES TAX (AMENDMENT) ACT, 1957

(Received the assent of the Governor on the 26th July 1957)

[Published in the *Assam Gazette*, dated the 7th August 1957]An
Act

further to amend the Assam Sales Tax Act, 1947

Preamble.—Whereas it is expedient to amend the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), hereinafter called the principal Act, in the manner hereinafter appearing :

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

1. Short title, extent and commencement.—(1) This Act may be called the Assam Sales Tax (Amendment) Act, 1957.

(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.

2. Deletion of proviso to sub-section (12) of, and insertion of a new sub-section (17) in, Section 2 of Assam Act XVII of 1947.—In Section 2 of the principal Act—

(1) in sub-section (12), both the provisos shall be deleted ;

(2) after sub-section (16), the following new sub-section (17) shall be inserted, namely :—

“(17) ‘Declared goods’ means goods declared under Section 14 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), to be of special importance in inter-State trade or commerce and the sale of which is taxable under this Act”.

3. Amendment of Section 3 of Assam Act XVII of 1947.—In Section 3 of the principal Act—

(a) in sub-section (1), the words “or deemed to have taken place” shall be deleted ;

(b) sub-section (2) shall be deleted and the existing sub-section (3) shall be renumbered as sub-section (2) ;

(c) after sub-section (2) as so re-numbered, the following shall be inserted as sub-section (3) :—

“(3) Nothing in sub-sections (1) and (2) shall be deemed to render any dealer liable to tax on the last sale of the declared goods inside the State if such goods are intended for sale in the course of inter-State trade or commerce or on the sale of all other kinds of goods where such sale takes place—

(i) outside the State of Assam ;

(ii) in the course of the import of the goods into, or export of the goods out of, the territory of India ; or

(iii) in the course of inter-State trade or commerce as laid down by the Central Sales Tax Act, 1956.”

Explanation.—The expression “last sale of the declared goods inside the State” means the transaction in which a dealer registered under this

(i) sells to another such dealer declared goods for use by the purchaser in the manufacture of goods for sale or for use by the purchaser in the execution of any contract ; or

(ii) purchases declared goods from another such dealer for sale to a dealer not registered under this Act or to a consumer in the State.

(d) in sub-section (6), for the figure "(3)", the figure "(2)" shall be substituted and the words "or deemed to have taken place" shall be deleted.

4. Amendment of Section 6 of Assam Act XVII of 1947.—In Section 6 of the principal Act—After sub-section (1), the following shall be inserted as sub-section (2) and the existing sub-sections (2) and (3) shall be re-numbered respectively as sub-sections (3) and (4), namely :—

"(2) goods taxable under the Assam Finance (Sales Tax) Act, 1956."

5. Amendment of Section 15 of Assam Act XVII of 1947.—In Section 15 of the principal Act—

(a) in clause (1) (b) (ii), the comma shall be substituted for the semi-colon and the word "and" occurring at the end shall be deleted ;

(b) after clause (1) (b) (ii), the following proviso shall be inserted, namely :—

"Provided that the goods which are purchased free of tax and are used by a dealer for purposes other than those specified in his certificate of registration, the price of such goods so utilised shall be included in his net turnover ; and" ;

(c) Clause (3) shall be deleted and the existing clause (4) renumbered as clause (3) ;

(d) for renumbered clause (3) the following shall be substituted, namely :—

"(3) In respect of article specified below the per centum as shown against each item of the balance remaining after making the deductions admissible under clauses (1) and (2)—

1. Luxury goods as specified in Schedule I	6.54 per centum.
2. Declared goods	19.6 per centum.
3. Other goods	3.84 per centum.

6. Deletion of Section 29 of Assam Act XVII of 1947.—Section 29 of the principal Act shall be deleted.

7. Substitution of clause (i) of sub-section 2 of Section 52 of Assam Act XVII of 1947.—In Section 52 of the principal Act—

for clause (i) of sub-section (2), the following shall be substituted, namely :—

"(i) The fees for reference, revision or appeal petitions, supply of certified copies of orders and other matters ;"

8. Amendment of Schedule II to Assam Act XVII of 1947.—For Schedule II attached to the principal Act the following shall be substituted, namely :—

SCHEDULE II

(See Section 4)

Serial No.	Classes of goods	Rate of tax
1	Luxury goods	Seven naye paise in the rupee.
2	Declared goods	Two naye paise in the rupee.
3	Other goods	Four naye paise in the rupee.