

The 30th July 1957

No.LJL.26/57/11.—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 20th July, 1957)

ASSAM ACT IX OF 1957

THE ASSAM FINANCE (SALES TAX) (AMENDMENT)
ACT, 1957

(As passed by the Assembly)

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

An

Act

to amend the *Assam Finance (Sales Tax) Act, 1956*

Preamble.—WHEREAS it is expedient 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 Eighth 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, 1957.

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

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

2. **Substitution of clause (ii) of sub-section (9) 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) 9·09 per cent in the case of such goods as are taxed at the rate of 10 naye paise in the rupee, 6·54 per cent in the case of such goods as are taxed at the rate of 7 naye paise in the rupee and 3·84 per cent in the case of such goods as are taxed at the rate of 4 naye paise in the rupee of the aggregate hereinbefore referred to, after deduction therefrom of the amount, if any, under sub-clause (i) ; and”

3. **Amendment of the Schedule.**—For the Schedule attached to the principal Act, the following shall be substituted, namely:—

SCHEDULE

Serial No.	Names of taxable goods	Rate of tax
(1)	(2)	(3)
1	Cigarettes, Cigars and Smoking tobacco in sealed containers.	10 naye paise in the rupee.
2	Sugar	4 naye paise in the rupee.
3	Matches	4 naye paise in the rupee.
4	Bidi and finished tobacco used in the manufacture of Bidi.	7 naye paise in the rupee.

P. C. DAS,
for Secy. to the Govt. of Assam,
Legislative and Judicial Departments.

Substituted by 67

Deleted by 1963