

উক্তি নম্বৰক EXTRAORDINARY

ASSAM ACT NO. V OF 1992
(Received the assent of the Governor on 28th May, 1992)
THE ASSAM SALES TAX (AMENDMENT) ACT, 1992.

অসম ৰাজপত্ৰ



THE ASSAM GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

নং ৪০ বিশপুৰ, শনিবাৰ, ৬ জুন, ১৯৯২, ১৬ জ্যৈষ্ঠ, ১৯১৪ (শক)
No. 80 Dispur, Saturday, 6th June, 1992, 16th Jyaistha
1914 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

**LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH
DISPUR**

NOTIFICATION

The 28th May 1992

No. LGL.4/91/39.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. V OF 1992

(Received the assent of the Governor on 28th May, 1992)
THE ASSAM SALES TAX (AMENDMENT) ACT, 1992.

AN
ACT

further to amend the Assam Sales Tax Act, 1947.

Preamble. Whereas it is expedient further to amend the Assam Sales Tax Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Forty-third Year of the Republic of India as follows :-

Short title
extent and
commence-
ment.

1. (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1992.

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

(3) It shall come into force at once.

Amendment
of section 3B
of Assam
Act XVII of
1947.

2. In the principal Act, in section 3 B.—

(i) in sub-section (1) between the word "Guwahati" and the punctuation mark "—" at the end, the words "except orthodox tea" shall be inserted; and

(ii) after sub-section (1) as so amended, the following shall be inserted as "Explanation" thereunder namely:—

"Explanation — "Orthodox tea" means traditional black leaf tea, other than what is known as green tea, manufactured in the conventional manner that has not passed through either Legg-cut or Crush, Tear and Curl (CTC) machine during manufacturing process"

Amendment
of section 11A
of Assam
Act XVII of
1947.

3. In the principal Act,

(1) after section 11, the following new section shall be inserted as section 11A, namely:—

Registration
of buyers of
Guwahati tea
Auction.

11A. (1) Any person who desires to purchase tea in auction at Guwahati may, notwithstanding that he may not be liable to pay tax under section 3, apply in the manner specified in sub-section (2) of section 9 for registration under this Act.

(2) The provisions of sub-section (3) of section 9 and of section 12 shall apply in respect of application for registration under sub-section (1) of this section.

(3) Every dealer who has been registered under this section shall be liable to submit returns under section 16 notwithstanding that he may not be liable to pay tax under this Act and the provisions of this Act shall accordingly apply to such dealer.

(4) The registration effected under the provisions of this section shall be in force for a period of not less than three complete years and shall remain in force, thereafter unless cancelled under the provisions of this Act.

(5) A dealer registered under this section may, subject to the provisions of sub-section (4), apply not less than six months before the end of a year to the authority which granted him his certificate of registration for cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 3, cancel the registration accordingly.

Explanation: In this section "auction" means auction held under the auspices of the Committee constituted by means of the State Government's Notification No. MI. 168/86/17, dated 16th June, 1986 and as reconstituted from time to time";

(2) after insertion of section 11A as aforesaid, the existing section 11A shall be renumbered as section '11B'

K. LASKAR,
Secretary to the Govt. of Assam,
Legislative Department.