

অসম  বাজপত্র

The Assam Gazette

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 1st September 1986

No.LGL.141/86/17.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT No. XIV OF 1986

(Received the assent of the Governor on 31st August, 1986)
THE ASSAM FINANCE (SALES TAX) (AMENDMENT)
ACT, 1986

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 referred to as the principal Act, in the manner hereinafter appearing; Assam Act
XI of
1956.

It is hereby enacted in the Thirty-Seventh Year of the Republic of India as follows :—

Short title,
extent and
commence-
ment

1. (1) This Act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1986.

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

(3) It shall come into force at once except clause (iv) of Section 2 which shall be deemed to have come into force with effect from the 10th day of August, 1982.

Amendment
of Schedule
to Assam
Act XI of
1956.

2. In the principal Act, in the Schedule,

(i) for Items No.10 and 10A, the following shall be substituted, namely :—

“10. Motor vehicles including motor cars, motor omni-buses, motor vans, motor trucks, motor lorries, chassis of motor vehicles, bodies of motor vehicles and all varieties of trailers by whatever name known ..

7 paise
in the
rupee.

- 10A. Component parts of motor vehicles, tyres (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailers (whether or not such tyres and tubes are also used for other vehicles), batteries and other articles adopted for use generally as parts or accessories of motor vehicles and trailers ... 12 paise in the rupee."
- (ii) for Item No. 17, the following shall be substituted, namely :—
"17. All varieties of bulldozers including parts and accessories thereof ... 12 paise in the rupee."
- (iii) after Item No. 17, the following shall be inserted as Items No. 17A and 17B, namely :—
"17A. Tractors, tractor trailers, tractor implements, tractor tyres and accessories of tractors ... 7 paise in the rupee."
17B. Spare parts of tractors ... 12 paise in the rupee."
- (iv) for Item No.56, the following shall be substituted, namely :—
"56. Dried fruits and bulbs including onion and garlic ... 7 paise in the rupee."

MD. SAADULLAH,
Secretary to the Govt. of Assam,
Legislative Department.