

The 21st May 1968

**No.LJL.12/68/4.**—The following Act of the Assam Legislative Assembly which received the assent of the Governor, is hereby published for general information.

ASSAM ACT VI OF 1968

(Received the assent of the Governor on the 20th May, 1968)

THE ASSAM SALES TAX (AMENDMENT) ACT, 1968

[Published in the *Assam Gazette* Extraordinary, dated the 22nd May, 1968].

**An  
Act**

**further to amend the Assam Sales Tax Act, 1947**

Preamble Whereas it is expedient further to amend the <sup>f Assam Act</sup> Assam Sales Tax Act, 1947, hereinafter called the <sup>XVII of</sup> principal Act, in the manner hereinafter appearing <sup>e 1947.</sup>  
It is hereby enacted in the Nineteenth Year of the Republic of India as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1968.

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

(3) Section 2 of the Act shall be deemed to have come into force with effect from the date the Assam Sales Tax (Amendment) Act, 1967 has come into force and other provisions of the Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 4 of Assam Act XVII of 1947. 2. In section 4 of the principal Act, for the proviso to sub-section (1) the following shall be substituted, namely,—

“Provided that the State Government may grant a rebate not exceeding one per centum of the tax subject to such conditions as may be prescribed.”

Amendment of section 6 of Assam Act XVII of 1947. 3. In section 6 of the principal Act, the following shall be inserted as clause (4), namely:—

“(4) Goods taxable under the Assam Purchase Tax Act, 1967.” Assam Act XIX of 1967.

Amendment of section 35A of Assam Act XVII of 1947. 4. In section 35A of the principal Act, the following shall be inserted as sub-section (4), namely:—

“(4) If the amount of tax paid within the prescribed date is not less than ninety per centum of the tax as finally assessed, no interest as provided for in sub-section (1) of this section shall be levied.”

Amendment of section 37 of Assam Act XVII of 1947. 5. The existing section 37 shall be renumbered as sub-section (1) and the following shall be inserted as sub-sections (2), (3) and (4), namely:—

“(2) Where a tax has been levied under this Act in respect of any declared goods which are subsequently sold in the course of inter-State trade or commerce, the tax so levied shall be refunded in the manner prescribed.

(3) If for reasons of delay, a refund, being other than a refund under sub-section (2) of this section due to a dealer is not made within ninety days of such refund being due, the State Government shall pay to such dealer simple interest at the rate of six per centum per annum on the amount refundable.

(4) Refund under this Act shall be deemed to be due—

(a) In cases where the tax assessed has been reduced on appeal, revision, etc., from the date the order of the appellate/revisional authority comes to the knowledge of the assessing authority.

(b) In other cases, on the date an application for refund is made by the party claiming the refund.”

Deletion of section 52A of Assam Act XVII of 1947. 6. Section 52A of the principal Act shall be deleted.

B. SARMA,  
Secy. to the Government of Assam,  
Law Department.