

The 21st May 1968

No. L.JL.10/68/5.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT VII OF 1968

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

THE ASSAM PURCHASE TAX (AMENDMENT) ACT, 1968

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

**An  
Act**

**to amend the Assam Purchase Tax Act, 1967**

Preamble Whereas it is expedient to amend the Assam Purchase Tax Act, 1967, hereinafter called the principal Act, in the manner hereinafter appearing ; Assam Act  
XIX of  
1967.

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

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam Purchase Tax (Amendment) Act, 1968.

(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.

Amendment  
of section 3  
of Assam  
Act XIX of  
1967.

2. In section 3 of the principal Act, for sub-section (1), the following shall be substituted, namely:—

“(1) Except as otherwise expressly provided in this Act, there shall be levied and collected from every dealer a tax on the purchases of raw jute and raw hides and skins at rates as may be specified in the annual Assam Finance Acts but not exceeding the rates as laid down in section 15 of the Central Sales Tax Act, 1956:

Central Act  
74 of 1956.

Provided that for the year ending on the Thirty-first day of March, 1968, the rates shall be as specified below:—

- (a) Raw Jute ... three per centum *ad valorem*.  
(b) Raw hides and skins ... three per centum *ad valorem*:

Provided further that the State Government may, by notification in the Official Gazette, grant a rebate not exceeding one per centum of the tax subject to such conditions as may be specified therein:

Provided further that where the tax has been levied in respect of a purchase inside the State of raw jute and raw hides and skins and such goods are sold either in the course of inter-State trade or commerce, or in the course of export out of the territory of India, whether in the raw state or after further processing, the tax so levied shall be refunded in the manner prescribed.”

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