

ASSAM ACT XIV OF 1964

THE ASSAM SALES TAX (AMENDMENT) ACT, 1964

(Received the assent of the President on the 29th July 1964)

[Published in the Assam Gazette Extraordinary, dated the 3rd August 1964]

An
Act

to amend the Assam Sales Tax Act, 1947

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

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

1. (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1964.

(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.

2. The punctuation full-stop at the end of sub-section (1) of section 4 of the principal Act shall be substituted by a colon and the following proviso shall be added to sub-section (1) of section 4 of the principal Act, namely:—

“Provided 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.”

3. For section 15 of the principal Act, the following shall be substituted, namely:—

15. The net turnover shall be determined by deducting from a dealer's gross turnover during any period—

- (1) his turnover during that period on—
 - (a) the sale of goods exempted under section 6 and section 7 ;
 - (b) sale to a registered dealer of—
 - (i) goods specified in the purchasing dealer's certificate of registration as being intended by him for—
 - (a) resale in the State, or

[Price 0.12 Paise.]

(b) use in the execution of any contract,

(ii) containers and other materials for the packing of such goods :

Provided that the goods which are purchased free of tax and are used by a dealer for purposes other than those specified in his certificate of registration, the price of such goods so utilised shall be included in his net turnover ;

(c) such other sales as may be prescribed ;

(2) the amount of any debt proved to have been bad and written off on which tax has been paid ; and

(3) the per centum as shown against each item of balance remaining after making deductions admissible under clauses (1) and (2) in case of classes of goods specified below—

(a) goods taxed at the rate of ten naye paise in the rupee.	..	...	9.09 per centum.
(b) goods taxed at the rate of five naye paise in the rupee	..	...	4.76 per centum.
(c) goods taxed at the rate of two naye paise in the rupee	...	...	1.96 per centum.
(d) goods taxed at the rate of one naya paisa in the rupee.	...	...	0.99 per centum."

Amendment of Section 19 of Assam Act XVII of 1947.

4. In section 19 of the principal Act, for the words "three years" occurring between the words "within" and "of" the words "eight years" shall be substituted.

Amendment of Section 19A of Assam Act XVII of 1947.

5. Existing section 19A of the principal Act shall be renumbered as sub-section (1) and in sub-section (1) as so renumbered—

(1) for the words "three years" occurring between the words "within" and "of" the words "eight years" shall be substituted ;

(2) after sub-section (1) as so renumbered the following shall be inserted as sub-section (2), namely :—

"(2). The Commissioner may authorise any person appointed under section 8 to assist him in investigating any case or points in a case at any stage and to make a report thereon to the Commissioner or any prescribed authority in respect of all or any of the assessments made in relation to the case in order to prevent the evasion of tax. After considering

the report of the investigating officer the Commissioner may proceed to take action under sub-section (1) besides initiating any other action under this Act against the dealer concerned."

Amendment of Schedule II to Assam Act XVII of 1947. 6. In Schedule II to the principal Act, for the words "Four Naye Paise in the rupee" against Serial No.4 the words "Five Naye Paise in the rupee" shall be substituted.

Amendment of Schedule III to Assam Act XVII of 1947. 7. In Schedule III to the principal Act, item No.7 shall be deleted.