

The 31st May 1968

No.LJL.13/68/7.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information—

ASSAM ACT XI OF 1968

(Received the assent of the Governor on the 29th May, 1968)

The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1968

[Published in the Assam Gazette Extraordinary, dated the 1st June, 1968]

An
Act

Further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955

Preamble Whereas it is expedient further to amend the Assam Act IX of 1956. Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955, hereinafter called the principal Act, in the manner hereinafter appearing ;

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 of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (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 (1),— of Assam Act IX of 1956.

2. In section 3 of the principal Act, in sub-section

(1) for the existing item (iv), the following shall be substituted, namely :—

“(iv)(a) Superior Kerosene not ordinarily used as an internal combustion oil. ... Three paise per litre.”

(b) Inferior Kerosene not ordinarily used as an internal combustion oil. ... Two paise per litre.”

(2) after item (v), the following shall be inserted as items (vi) and (vii), namely:—

“(vi) Petroleum coke, Petroleum Gas and Natural gas. ...

Seven paise in the rupee.

(vii) All other products obtained as derivatives of Petroleum and/or Natural gas. ...

Seven paise in the rupee.

Amendment of section 20A of Assam Act IX of 1956. 3. In section 20A of the principal Act, after sub-section (3) 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 21 of Assam Act IX of 1956. 4. The existing section 21 of the principal Act 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 to the dealer in the manner prescribed.

(3) If for reasons of delay a refund 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 6 per cent 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 or revision, etc., from the date the order of the appellate or 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.”

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