

অসম



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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্তকৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 53 Dispur, Friday, 5th March, 2004, 15th Phalgun, 1925(S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 5th March, 2004

No. LGL. 21/98/101. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. II OF 2004
(Received the assent of the Governor on 2nd March, 2004)

THE ASSAM ENTRY TAX (SECOND AMENDMENT)
ACT, 2003

AN

ACT

further to amend the Assam Entry Tax Act, 2001.

Preamble

Whereas it is expedient further to amend the Assam Assam
Assam Entry Tax Act, 2001, hereinafter referred Act IV of
to as the principal Act, in the manner hereinafter 2001.
appearing ;

It is hereby enacted in the Fifty-fourth Year of the
Republic of India as follows :--

Short title,
extent and
commencement.

1. (1) This Act may be called the Assam Entry Tax
(Second Amendment) Act, 2003.

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

(3) It shall come into force at once.

Amendment of
Section 2.

2. In the principal Act, in Section 2, in sub-section (1), in
clause (h), in the proviso, for the semi colon ";",
appearing at the end, the colon ":" shall be substituted
and thereafter the following proviso shall be inserted,
namely :-

"Provided further that in the case of Specified
Goods both old and new which are being imported into
any local area for use therein for a specified period and
are taken back after completion of their use, the
"purchase value" shall be, --

Period of use of the Specified Goods in years	X	Value of the
Life of the Specified Goods in years		Specified Goods

Explanation 1 : Where the Specified Goods is new, the
value of the Specified Goods shall be ascertained from the

"Purchase value" as defined above. In the case of old Specified Goods, the value shall be the depreciated value of the goods as ascertained from the original invoice value;

Explanation 2 : In calculating the period of use of the Specified Goods in the State in terms of years any fraction of a year, i.e, month/months shall be converted into year by dividing the number of such month or months by twelve."

Amendment of
Section 3.

3. In the principal Act, in Section 3, in sub-section (1), for the full stop ".", appearing at the end the colon ":" shall be substituted and thereafter the following proviso shall be inserted, namely :-

"Provided that in the case of Specified Goods both old and new which are being imported into a local area for use therein for a specified period and are taken back after completion of their use, entry tax shall be payable on the purchase value of the Specified Goods as ascertained under the second proviso to clause (h) of sub-section (1) of Section 2."

M.K. DEKA,
Commissioner & Secretary to the Govt. of Assam,
Legislative Department, Dispur.