

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 9th May, 2002

No. LGL.21/98/72.--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT No. VII OF 2002

(Received the assent of the Governor on 1st May, 2002)

THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2002

AN

ACT

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

Assam
Act IV of
2001.

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

**Short title,
extent and
commence-
ment.**

1. (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2002.

(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), -

(i) in clause (f), in between the word "excavators" and the words "and earthmovers", the following shall be inserted, namely :-

"cranes, dumpers, three wheelers, road rollers"

(ii) in clause (h), in the first paragraph, in between the word "goods" and the punctuation mark ":", the following shall be inserted, namely :-

"or if such goods have been procured otherwise than by way of purchase, the value determined in the same manner as mentioned above"

**Amendment
of section 3.**

3. In the principal Act, in section 3, --

(i) in sub-section (1), in between the word "goods" and the punctuation mark ":", the following shall be inserted, namely :-

“whether he imports such goods on his own account or on account of his principal or any other person or takes delivery or is entitled to take delivery of such goods on such entry”.

(ii) after sub-section (4), the following shall be inserted as sub-section (5), namely :-

“(5) The State Government, if considers it necessary in the public interest so to do, may by notification in the Official Gazette, subject to such conditions and restrictions as it may impose, exempt any importer or class of importers, fully or partially from payment of entry tax on any specified goods :

Provided that the State Government may withdraw any such exemption at any time, as it may think fit and proper.”

Amendment of section 5. 4. In the principal Act, for existing section 5, the following shall be substituted, namely :-

“**Exemption from tax.** 5. Notwithstanding anything contained in section 3 and section 4, and subject to production of documentary proof, no tax under this Act shall be levied in respect of specified goods which are also subject to levy of tax under the provisions of the Assam General Sales Tax, Act, 1993 -

Assam
Act
XII of
1993.

(i) if the sales of such specified goods inside the State, made by the importer are sales within the meaning of clause (33) of section 2 of the said Act, excepting sales falling under sub-clause (ii), (iii) and (iv) of the said clause and if he is liable to pay tax on such sales as a registered dealer under the Assam General Sales Tax Act, 1993;

(ii) if the sales of such specified goods are made by the importer in the course of inter state trade or commerce or in the course of export out of the territory of India or such goods are otherwise despatched outside the State by way of stock transfer and if he is a registered dealer under the Central Sales Tax Act, 1956.”

Central
Act 74
of 1956.

Insertion
of a new
section.

5. In the principal Act, after section 5, the following shall be inserted as section 5A, namely :-

“Deductions. 5A. Where the specified goods, the sales of which are exempted under the Assam General Sales Tax Act, 1993 for reasons of such goods being included in Schedule-I to the said Act, which after entry into a local area are sold by an importer in the course of inter state trade or commerce or in the course of export out of the territory of India or are despatched outside the State by way of stock transfer, the purchase value of such specified goods subsequently sold or sent out in the manner mentioned above shall, subject to production of proof, be deducted from the total purchase value to determine the taxable purchase value.”

Assam
Act XII
of 1993.

Amendment
of section 8.

6. In the principal Act, in section 8, in between the punctuation mark “,” and figure “47”, the figure and punctuation mark “46,” shall be inserted.

S. K. SINHA,
GOVERNOR OF ASSAM.

K. D. PHUKAN,
Secretary to the Govt. of Assam,
Legislative Department.