

পঞ্জীকৃত

নম্বৰ-৭৬৮/৯৭

Registered No.-768/97

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অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 47 দিশপুৰ, বৃহস্পতিবাৰ, 29 মাৰ্চ, 2001, 8 চত, 1923 (শক)
No.47 Dispur, Thursday, 29th March, 2001, 8th Chaitra, 1923 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 29th March, 2001

No.LGL.21/98/28:--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information :

ASSAM ACT NO. IV OF 2001

(Received the Assent of the Governor on 21st March, 2001)

THE ASSAM ENTRY TAX ACT, 2001

AN
ACT

to levy a tax on the entry of goods into any local area in Assam for consumption, use or sale therein.

Preamble Whereas it is expedient to provide for the imposition of a tax on the entry of goods into any local area in Assam for consumption, use or sale therein and for matters connected therewith.

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

Short title, extent and commencement. 1. (1) This Act may be called the Assam Entry Tax Act, 2001.
(2) It extends to the whole of Assam.
(3) It shall come into force on such date as the State Government may, by notification, in the Official Gazette, specify.

Definitions 2. (1) In this Act, unless the context otherwise requires, -
(a) "Assessing Authority" in relation to any importer means the authority competent to assess such importer ;
(b) "Entry of goods into a local area" with all its grammatical variations and cognate expressions means entry of the goods as specified in the Schedule into a local area from any place outside the State for consumption, use or sale therein ;
(c) "Entry Tax" means a tax on the entry of goods into a local area for consumption, use or sale therein, levied and payable in accordance with the provisions of this Act ;
(d) "Importer" means a person who brings the goods as specified in the Schedule into a local area from any place outside the State for consumption, use or sale therein including for consumption or use of such goods in works contract ;

- (e) "Local area" means the area comprised within the limits of a local authority including any area which has been or may hereafter be included in the Municipal Corporation of Guwahati, constituted under the Guwahati Municipal Corporation Act, 1969 or in the Municipality or Town Committee constituted under the Assam Municipal Act, 1956 or any area comprised within a Gaon Panchayat or an Anchalik Panchayat constituted under The Assam Panchayat Act of 1994 ;
- Assam
Act I
of 1973.

Assam
Act XV
of 1957.

Assam Act
XVIII
of 1994.
- (f) "Motor Vehicle" means a motor vehicle as defined in clause (28) of section 2 of the Motor Vehicles Act, 1988 including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorette, motor omnibuses, motor vans, motor lorries and chasis of motor vehicles and bodies or tankers built or meant for mounting on chasis of motor vehicles, tractors, bulldozers, excavators and earthmovers ;
- Central
Act 59 of
1988.
- (g) "Prescribed" means prescribed by Rules made under this Act ;
- (h) "Purchase value" means the value of such goods as ascertained from the original invoice and includes the charges paid or payable for insurance, excise duty, freight charges and all other charges incidentally levied on the purchase of such goods ;
 Provided that where the purchase value is not ascertainable on account of non-production or non-availability of original invoice, or where invoice produced is proved to be false, then the purchase value shall be determined on the fair market value of such goods ;
- (i) "Schedule" means schedule appended to this Act ;
- (j) "Section" means a section of this Act ;
- (k) "Specified Goods" means goods specified in the Schedule ;
- (l) "State Government" means the Government Assam.

- (2) All expressions used but not defined in this Act and defined in the Assam General Sales Tax Act, 1993 shall have the same meanings assigned to them in that Law. Assam Act
XII of
1993.

CHAPTER - II

Levy of
Tax.

3. (1) There shall be levied and collected an entry tax on the entry of the goods specified in the Schedule into any local area for consumption, use or sale therein at the rates shown against each item in the said Schedule and such tax shall be paid by every importer of such goods.

- (2) The entry tax payable by an importer under this Act shall be charged on the purchase value of the goods specified in the Schedule at the rates as shown in the said Schedule :

Provided that no such tax shall be payable on the entry of the goods which are meant for the exclusive use or consumption of the Defence Department of the Government of India :

Provided further that no entry tax shall be levied on the entry of the goods into any local area for consumption or use therein which are the exclusive property of the Union Government :

Provided also that no such tax shall be payable on the entry of such goods which are brought for the purpose of sale or use under the Assam Public Distribution of Articles Order, 1982.

- (3) The State Government may, by notification in the Official Gazette, grant exemption to any organisation or undertaking of the Central Government or of the State Government in respect of such goods as may be specified in such notification, from payment of entry tax on entry of such goods into any local area for consumption or use therein provided that such goods are the exclusive property of such organisation or undertaking.
- (4) The State Government may, by notification in the Official Gazette, add to, amend or otherwise modify the said Schedule and also may vary the rates of tax of the

goods specified in the Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly.

Levy of Tax. 4. (1) Notwithstanding anything contained in section 3 above, there shall be levied and collected a tax on the entry of any motor vehicle into a local area for use or sale therein by an importer which is liable for registration or assignment of a new registration mark in the State under the Motor Vehicles Act, 1988. Central Act 59 of 1988.

(2) The tax shall be payable and paid by an importer within 30 days from the date of the entry of a motor vehicle into the local area or before an application is made for registration of the vehicle under the Motor Vehicles Act, 1988, whichever is earlier. Central Act 59 of 1988.

Exemption of tax in certain Circumstances.

(3) No tax shall be levied and collected in respect of a motor vehicle which is registered in any Union Territory or any other State under the Motor Vehicles Act, 1988, fifteen months prior to the date on which a new registration mark is assigned in the State under the said Act. Central Act 59 of 1988.

(4) Where any person causes entry of a motor vehicle into a local area within a period of fifteen months from the date of registration of such vehicle in any Union Territory or any other State under the Motor Vehicles Act, 1988, and that such entry is occasioned as a result or shifting of the place of his residence from such Union Territory or State into this State, the Commissioner may exempt such person from payment of entry tax on entry of such motor vehicle subject to production of proof in this regard. Central Act No. 59 of 1988.

Restriction to Registration etc. :-

(5) Notwithstanding anything contained in any

- other law for the time being in force, where the liability to pay tax in respect of a motor vehicle arises under this Act and such motor vehicle is required to be registered or a new registration mark is required to be assigned to it in the State under the Motor Vehicles Act, 1988, no Registering Authority shall either register any such motor vehicle or assign any new registration mark to such motor vehicle unless payment of such tax has been made by the person concerned in respect of such vehicle. Central Act
59 of 1988.
- Reduction in tax liability.** 5. Where an importer who has paid tax under this Act becomes liable to pay tax under the Assam General Sales Tax Act, 1993 in respect of the same goods then the amount of tax payable under the Assam General Sales Tax Act, 1993 shall be reduced by the amount of tax paid under this Act. Assam Act
XII of 1993.
- Principles governing the levy of entry tax.** 6. The entry tax payable by an importer shall be levied in accordance with the principles as stated below :-
- (a) Entry tax shall not be payable unless the importer effects entry of the goods specified in the Schedule into a local area.
- (b) Where any such goods are consumed, used or sold in a local area by the importer, it shall be presumed, until the contrary is proved by him, that such goods had entered into that local area for consumption, use or sale therein.
- Return, assessment, collection etc. of entry tax.** 7. Subject to the provisions of the Act and the Rules made thereunder, the administration of this Act in so far as it relates to submission of returns by the importers and collection of entry tax from them, shall vest in the authorities specified in or under the Assam General Sales Tax Act, 1993 and accordingly, the said authorities, empowered to receive returns, to assess or reassess and collect tax and enforce payment of any tax under the said Act, shall receive returns, assess, re-assess and collect entry tax and enforce payment of entry tax, including imposition and realisation of any Assam Act
XII of 1993.

penalty payable by an importer under this Act as if the tax or penalty payable by such importer under this Act is a tax or penalty payable under the Law and for this purpose they may exercise all or any of the powers conferred upon them by or under that Law.

Provisions of 8. Subject to the provisions of this Act and Rules made thereunder, sections 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 25, 26, 27, 28, 30, 31, 33, 34, 36, 37, 39, 40, 41, 42, 43, 44, 45, 47, 48, 49, 50, 51, 52, 54, 55, 57, 58, 59, 60, 61, 62, 63, 64, 65, 65A, 66, 67, 68, 72 and 75 of the Assam General Sales Tax Act, 1993 and the Assam Act XII of 1993. Rules made thereunder, orders, notifications issued thereunder shall mutatis mutandis apply to an importer in respect of entry tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this Act and the Rules framed and orders and notification issued under those sections were mutatis mutandis issued under the relevant sections so incorporated under this Act.

Power to make rules.

9. (1) The State Government may, by notification in the Official Gazette and subject to the condition of previous publication, make Rules for carrying out the purpose of this Act:

Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate actions, it may dispense with the condition of previous publication of any Rules to be made under this Act:

(2) All Rules made under this Act shall be laid, as soon as may be after they are so made, before the House of the Assam State Legislature while it is in session for a period of not less than fourteen days which may be comprised in one session or two successive sessions, and if, before the expiry of the session in which they are so laid or before the session immediately following, the State Legislature agrees in making any modification in the Rules or the State Legislature agrees that the Rules should not be made, the Rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that Rule.

SCHEDULE

<u>Sl. No.</u>	<u>Description of goods</u>	<u>Rate of Entry Tax</u>
1.	Cement.	8 paise in the rupee.
2.	Mustard oil and Rapeseed oil and admixture thereof.	2 paise in the rupee.
3.	Refrigerators, air coolers, air-conditioning plant, geysers, washing machines, xerox and Fax machines and Component and parts thereof.	8 paise in the rupee.
4.	Sound transmitting equipment including Telephones, mobile phones, pagers and component and parts thereof.	8 paise in the rupee.
5.	Television sets both coloured and black and white, video cassette recorders, video cassette players, video cassette tapes, wireless reception instrument and apparatus and radios and parts thereof.	8 paise in the rupee.
6.	Type writers including electronic type writers, Photo copiers, duplicating machines and component and parts thereof.	8 paise in the rupee.
7.	Motor vehicle.	4 paise in the rupee.

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