

The 14th April 1964

No. L.J.L.12/64/15.—The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information.

(Received the assent of the President on the 11th August 1964)

ASSAM ACT XX OF 1964

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1964

[Published in the Assam Gazette, Extraordinary dated the 14th August 1964]

An Act

further to amend the Assam Finance (Sales Tax) Act, 1956

Preamble. WHEREAS it is expedient further to amend the Assam Act Assam Finance (Sales Tax) Act, 1956 hereinafter XI of 1956, called the principal Act, in the manner hereinafter appearing ;

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

Short title, extent and commencement.

1. (1) This Act may be called the Assam Finance (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.

Amendment of section 2 of Assam Act XI of 1956. 2. For clause (ii) of sub-section (9) of section 2 of the principal Act, the following shall be substituted, namely :—

“(ii) 9.09 per centum in the case of goods taxed at the rate of 10 naye paise in the rupee ; 4.76 per centum in the case of goods taxed at the rate of 5 naye paise in the rupee ; 1.96 per centum in the case of goods taxed at the rate of 2 naye paise in the rupee ; 0.99 per centum in the case of goods taxed at the rate of 1 naya paisa in the rupee ;”

Amendment of section 3 of Assam Act XI of 1956. 3. The punctuation full stop at the end of section 3 of the principal Act shall be substituted by a colon and the following proviso shall be added to section 3 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. ”

Amendment of section 11 of Assam Act XI of 1956. 4. Existing section 11 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 4 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 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 the Sche-
dule to
Assam Act
XI of 1956.

5. In the Schedule to the principal Act,—

(1) from the entry against serial No.32, the words "including foamed rubber goods" shall be deleted ;

(2) for the figure and words "4 nP. in the rupee" against serial numbers 16-34, 36 and 39 the figure and words "5 nP. in the rupee" shall be substituted ;

(3) for the figure and words "4 nP. in the rupee" against serial numbers 35, 37 and 38 the figure and words "10 nP. in the rupee" shall be substituted ;

(4) the following items shall be inserted after serial number 40, namely:—

| | | | |
|------|--|-----|----------------------|
| "41. | Electroplated nickel or silver or German Silver goods | ... | 10 nP. in the rupee. |
| 42. | Articles made of or inlaid with ivory | ... | Do. |
| 43. | Perambulators | ... | Do. |
| 44. | Carpets, including durries | ... | Do. |
| 45. | Foam rubber products | ... | Do. |
| 46. | Coal, coke and Coal-gas | ... | 2 nP. in the rupee." |

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