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The 25th April 1966

No.LJL.7/66/4.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XIV OF 1966

(Received the assent of the Governor on the 19th April, 1966)

THE ASSAM FINANCE (SALES-TAX) (AMENDMENT) ACT, 1966

[Published in the *Assam Gazette* Extraordinary, dated the 26th April, 1966]

An

Act

further to amend the Assam Finance (Sale-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 Seventeenth Year of the Republic of India as follows:—

Short title, 1. (1) This Act may be called the Assam Finance
extent and (Sales-tax) (Amendment) Act, 1966.
commence-
ment.

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

(3) It shall come into force at once.

Insertion of Section 16A in Assam Act XI of 1956. 2. After Section 16 of the principal Act, the following shall be inserted as Section 16A, namely:—

“Assessment 16A. (1) Notwithstanding anything contained in of dealers this Act, if it appears to the Commissioner during likely to any current return period that any dealer is likely transfer assets to change, sell, transfer, dispose of or otherwise part to avoid tax, with any of his assets with a view to avoiding payment of any liability under the provision of this Act, the net turnover of such dealer for the period from the expiry of the previous return period to the date when the Commissioner commences proceedings under this Section shall be chargeable to tax in that period.

(2) For the purpose of making an assessment under sub-section (1), the Commissioner may serve a notice upon such dealer requiring him to furnish within such time as may be specified in the notice, a return in the manner and form in which a return under section 8 is furnished.”

Amendment of Section 24 of Assam Act XI of 1956. 3. The existing Section 24 shall be renumbered as sub-section (1) and the following shall be inserted as sub-section (2), 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 as levied shall be refunded to the dealer in the same manner as laid down in sub-section (1).”

Amendment of Section 25 of Assam Act XI of 1956. 4. In Section 25 of the principal Act, after clause (8), the following shall be inserted as clause (8A), namely:—

“(8A) Prevents or obstructs any Officer-in-Charge of check post or barrier from making any entry or inspection of goods or in intercepting, detaining or searching any vehicle or boat carrying goods; or”.

Insertion of new Section 33A in Assam Act XI of 1956. 5. After Section 33 of the principal Act, the following shall be inserted as Section 33A, namely:—
 33A. (1) The State Government may, by notification, set up and erect, in such manner as may be prescribed, check-posts and barriers at any place in the State with a view to prevent the evasion of tax payable under this Act.

(2) Every person transporting goods shall, at any check-post or barrier referred to in sub-section (1) and before crossing such check-post or barrier, file before the Officer-in-Charge of the check-post or barrier, a correct and complete declaration of the goods in such form and in such manner as may be prescribed.

(3) The Officer-in-Charge of the check-post or barrier for the purpose of satisfying himself that the provisions of sub-section (2) are not being contravened, and subject to such restrictions as may be prescribed, intercept, detain and search any vehicle or boat which may be suspected of being used for contravening such provisions."

Substitution of the words naye paise. 6. For the words "Naya paisa" and "Naye paise" wherever they occur in the principal Act, the words "Paisa" and "Paise" respectively, shall be substituted.

Sub-section (1) of Section 20 of the principal Act to have retrospective effect. 7. The provision of sub-section (1) of Section 20 of the principal Act shall be deemed and always to have been deemed to have formed part of the principal Act, as if the principal Act has been enacted as so amended with effect from 1st July, 1956.

U. TAHBILDAR,
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