

The 23rd October 1967

**No.LJL/13/67/18.**—The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information.

ASSAM ACT XVIII OF 1967

**(Received the assent of the President on the 17th October, 1967)**

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1967

[Published in the *Assam Gazette* Extraordinary, dated the 24th October, 1967].

*An*

*Act*

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

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

Assam  
Act XI of  
1956.

It is hereby enacted in the Eighteenth 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, 1967.

(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. In section 2 of the principal Act,—

(1) in clause (9), for item (ii) the following shall be substituted, namely:—

“(ii) 10·71 per centum in the case of goods taxed at the rate of 12 paise in the rupee ;  
6·54 per centum in the case of goods taxed at the rate of 7 paise in the rupee ;  
5·66 per centum in the case of goods taxed at the rate of 6 paise in the rupee ;  
2·91 per centum in the case of goods taxed at the rate of 3 paise in the rupee ;”

(2) Clauses (11), (12) and (13) shall be deleted.

Amendment  
of section 9  
of Assam  
Act XI of  
1956.

3. In section 9 of the principal Act, for sub-section (1), the following shall be substituted, namely:—

“(1) At the close of a half-year or at the closure of the business during that half-year, if the Commissioner is satisfied that the returns furnished under section 8 in respect of that half-year are correct and complete, he shall, by an order in writing, assess the dealer and determine the tax payable by him on the basis of such returns.”

Insertion  
of section  
22A in  
Assam Act  
XI of 1956.

4. After section 22 of the principal Act, the following shall be inserted as section 22A, namely:—

“Interest  
payable by  
dealer.

22A. (1) If any registered dealer does not pay into a Government Treasury the full amount of tax due from him under this Act on the basis of the return or his account books within the prescribed date, simple interest at the rate of six per cent per annum from the first day of the month next following the said date shall be payable by the dealer upon the amount by which the tax so paid falls short of the amount of tax payable as per his return or account books.

If such amount of tax and interest are not paid within thirty days from the date from which the interest is due, simple interest upto a maximum of 24 per cent per annum shall be payable as may be prescribed.

(2) Where on making the assessment, the Commissioner finds that a dealer has not maintained the account books properly and thereby he has suppressed the sale of goods in any period, the Commissioner may direct him to pay interest as prescribed in sub-section (1). If the amount of tax payable under the Act has been reduced in appeal or revision, the interest may be calculated on the reduced amount.

(3) If any registered dealer does not pay into the Government Treasury the amount of tax within the date as provided in sub-section (4) of section 22 or any instalment of the tax within the extended date as per proviso to sub-section (1) of section 23 of the Act, interest as provided in sub-section (1) shall be payable from the first day of the month next following the said date by the dealer upon the amount by which the tax if any paid falls short of the amount of tax payable under the Act."

Amendment of section 24A of Assam Act XI of 1956. namely :—

5. The existing section 24A of the principal Act shall be renumbered as sub-section (1) and then the following shall be inserted as sub-section (2),

"(2) The State Government may, by rules, provide that in such circumstances and subject to such conditions as may be specified, a draw back, set off, or refund of the whole or any part of the tax paid in respect of any purchase of raw materials under this Act for use by any dealer in the manufacture of goods for sale, be granted to such dealer."

Amendment of schedule to Assam Act XI of 1956.

6. In the Schedule to the principal Act,—

(1) for the figures and words "10 paise in the rupee" against item Nos. 1 to 15, 35, 37, 38 and 41 to 45, the figures and words "12 paise in the rupee" shall be substituted ;

(2) for the figures and words "5 paise in the rupee" against item Nos. 17, 19, 20, 23, 24, 26, 27, 30, 31, 33, 34, 39 and 50 to 64, the figures and words "6 paise in the rupee" shall be substituted ;

(3) for item 10 the following shall be substituted, namely :—

“10. Motor vehicles including motor cars, motor taxi cabs, motor omnibuses, motor vans and motor lorries, chassis of motor vehicles, bodies built on chassis of motor vehicles belonging to other (on the turnover relating to bodies) component parts of motor vehicles, all varieties of trailers by whatever name known, tyres (including pneumatic tyres) and tubes ordinarily used for motor vehicles and trailers (whether or not such tyres and tubes are also used for other vehicles), and articles (excluding batteries) adopted for use generally as parts or accessories of motor vehicles and trailers. ...

12 paise in  
the rupee.

(4) after item (10) as so substituted, the following shall be inserted as item 10A, namely :—

“10A. Batteries (excluding dry cells) ...

12 paise in  
the rupee.

(5) At the end of item 50, the words “including condensed milk” shall be inserted.

(6) In item 56, between the words “bulbs” and “and” the words “including onion and garlic” shall be inserted.

(7) In item 61, for the words “torch batteries” the words “bulbs and batteries thereof” shall be substituted.

(8) After item 64, the following shall be inserted as item Nos.65, 66, 67 and 68, namely :—

65. India made and imported foreign liquor including Whisky, Brandy, Gin, Rum, Wine, Champagne, Beer, Cider, Perry, Ale and other fermented potable liquors. ...

25 paise in  
the rupee.

66. Non-potable liquor, that is—

(a) Rectified spirit.

(b) Denatured spirit.

(c) Methyl Alcohol.

(d) Absolute Alcohol.

(e) Any other alcohol which the State Government may by notification in the official Gazette declare to be non-potable for the purpose of this entry. ...

7 paise in  
the rupee.

67. Spirituous medicinals preparations containing more than 12 per cent by volume of alcohol (but other than those which are declared by the State Government by notification in the official Gazette to be not capable of causing intoxication). ...

20 paise in  
the rupee.

68. Country spirit. ...

14 paise in  
the rupee.

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