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ASSAM ACT XXII OF 1974

(Received the assent of the President on the 26th August, 1974)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1973.

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An

Act

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

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

It is hereby enacted in the Twenty-fourth 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, 1973.

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

(3) Sub-section (4) of section 2 of this Act shall come into force with immediate effect and the other sub-sections of section 2 shall come into force on the dates specified therein.

Amendment of Schedule to Assam Act XI of 1956. 2. In the principal Act, in the Schedule :—

(1) for item No. 40, the following shall be, and shall be deemed to have been, substituted with effect from 1st April, 1973, namely :—

“Iron and steel as defined in clause (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).....3 paise in the rupee.”

(2) for item No. 46, the following shall be, and shall be deemed to have been, substituted with effect from 1st April, 1973, namely :—

"Coal gas, and coal, including coke in all its forms, but excluding charcoal.....3 paise in the rupee."

(3) for item No. 52, the following shall be, and shall be deemed to have been, substituted with effect from 1st April, 1973, namely:—

"white sheets, plain or corrugated..... 7 paise in the rupee."

(4) for item No. 61, the following shall be substituted, namely:—

"Torch and transistor batteries, torch lights and torch bulbs.....7 paise in the rupee."