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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT

NOTIFICATION

The 15th December 1977

No.LGL178/77/3—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published or general information.

ASSAM ACT XXI OF 1977

(Received the assent of the Governor on 13th December, 1977)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT)
ACT, 1977

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 referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
XI of 1956

It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows :—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1977.

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

(3) It shall come into force at once.

Amendment
of Section 2
of Assam
Act XI of
1956.

2. In Section 2 of the principal Act—

(a) after clause 1A, the following shall be inserted as clause 1B, namely:—

“1B “Business” includes—

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or

concern is carried on with the motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern ; and

(ii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern ;”

(b) for clause 2, the following shall be substituted, namely :—

“2. “Dealer” means any person who carries on the business of selling taxable goods in Assam.

Explanation—The manager or agent of a dealer who resides outside Assam and carries on the business of selling taxable goods in Assam shall in respect of such business be deemed to be a dealer for the purposes of this Act.”

Amendment
of Section 3
of Assam Act
XI of 1956.

3. Section 3 of the principal Act shall be re-numbered as Section 3(1) and thereafter the following shall be inserted as sub-section (2) of that section, namely :—

“(2) The tax under sub-section (1) shall be payable at the stage of first sale of the taxable goods in Assam :

Provided that where any question arises as to whether any particular sale is the first sale in Assam the burden of proof that it is not the first sale shall be on the dealer making the sale.”

Amendment
of Section 5
of Assam
Act XI of
1956.

4. In Section 5 of the principal Act, in sub-section (1) between the words “dealer” and “shall”, the words “liable to pay tax under section 3” shall be inserted.

Amendment
of Section 8
of Assam Act
XI of 1956.

5. In Section 8 of the principal Act, in sub-section (4), between the figure "22" and the punctuation mark "." at the end of the sub-section, the following shall be substituted, namely :—

"or in the case of sales covered by a notification under sub-section (5) of Section 22 by such evidence as may be specified in the notification."

Amendment
of Section 22
of Assam Act
XI of 1966.

6. In Section 22 of the principal Act, after sub-section (4), the following shall be inserted as sub-section (5), namely :—

"(5) Notwithstanding anything contained in sub-sections (2) and (3), the State Government may provide by notification that the tax payable under this Act in respect of any sale or class of sales and subject to such conditions as may be specified in the notification need not be paid in the manner provided in sub-sections (2) and (3) by the dealer making the sale but shall be deposited by the person, body or authority to whom the sale has been made in such manner as may be laid down in the notification."

Amendment
of Section
22A of
Assam Act
XI of 1956.

7. For Section 22A of the principal Act, the following shall be substituted, namely:—

"22A. Interest payable by dealer—(1) If any dealer does not pay into a Government Treasury the full amount of tax payable by him under this Act by the due date simple interest at the rate of twelve per centum per annum from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the due date falls short of the tax payable. No interest under this sub-section shall be payable if the amount of tax paid by the due date is not less than ninety per centum of the tax payable.

(2) If such tax is not paid within a period of sixty days from the due date, then in addition to interest payable under sub-section (1), the dealer shall be liable to pay simple interest at the rate of twenty-four per centum per annum from the day commencing after the said period of sixty days on the amount by which the tax paid, if any, before the expiry of the said period falls short of the amount of tax payable.

(3) If any dealer does not pay the full amount of tax payable by him under this Act in respect of any period between the 1st day of January, 1968 and the 30th September, 1977 before the commencement of the Assam Finance (Sales Tax) (Amendment) Act, 1977 he shall be liable to pay simple interest, at the rate of twenty-four per centum per annum from the said date of commencement on the amount by which the tax paid, if any, before such commencement falls short of the tax payable.

(4) Interest under this Section shall be payable till the tax payable is paid in full :

Provided that where a dealer pays a part of the tax payable after the due date or, in a case covered by sub-section (3), after the commencement of the Assam Finance (Sales Tax) (Amendment) Act, 1977 he shall be liable to pay interest at the appropriate rate on the whole of the tax payable up to the date of part payment and thereafter on the balance tax payable.

(5) Where any interest becomes payable under this Section, the officer competent to assess the dealer under Section 9 shall record an order to that effect specifying the amount of interest payable and the amount on which and the period for which the interest is payable. Notwithstanding anything contained in this Act, an order under this sub-section can be passed at any time when interest under this Section is found to be due.

(6) Where an order is passed under sub-section (3) of Section 23 in respect of any dues, any interest relatable to the same dues and accrued under this Section up to the date of such order and any further interest accruing after such date shall be recovered in the course of proceedings initiated in accordance with the said sub-section (3) in respect of the said dues and for that purpose no order under sub-section (5) of this Section or notice under Section 21 shall be necessary in respect of such interest.

(7) The provisions of this Section shall not apply to tax payable in respect of sales covered by a notification under sub-section (5) of Section 22.

Explanation I.—For the purposes of this Section “tax payable” means the amount of tax as finally assessed under this Act.

Explanation II.—For the purposes of this Section tax payable shall be deemed to be due for payment as follows :—

For any period :—

- (a) From 1st April to 30th September...by 31st October.
- (b) From 1st October to 31st March....by 30th April.”

Amendment of Section 23 of Assam Act XI of 1956. 8. In Section 23 of the principal Act, after sub-section (3), the following shall be inserted as sub-section (4), namely:—

“(4) The provisions of this Section shall not apply to tax payable in respect of sales covered by a notification under sub-section (5) of Section 22.”

Amendment
of Section
25 of
Assam Act
XI of
1956.

9. In Section 25 of the principal Act, in sub-section (7A), between the words "him" and the punctuation mark ";", the following shall be inserted, namely:—

"other than tax assessed in respect of sales covered by a notification under sub-section (5) of Section 22".

Amendment
of Schedule
to Assam
Act XI of
1956.

10. In the Schedule to the principal Act:—

(a) for items 10 and 10A, the following shall be substituted, namely:—

"10. Motor Cars 7 paise in the rupee.

10A. Motor vehicles (excluding motor cars), motor omnibuses, motor vans and motor lorries, chasis of motor vehicles, bodies of motor vehicles, 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), batteries and other articles adopted for use generally as parts or accessories of motor vehicles and trailers.

12 paise in the rupee."

(b) for item 40, the following shall be substituted, namely:—

"40. Iron and Steel as defined in clause (IV) of Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

4 paise in the rupee."

- (c) for item 45, the following shall be substituted, namely: --

“45. Plastic or rubber foam products and similar other articles made wholly or partly of artificial or synthetic resin.

12 paise in the rupee”.

- (d) for item 46, the following shall be substituted, namely: --

“46. Coalgas and Coal including Coke in all its forms but excluding Charcoal.

4 paise in the rupee.”

- (e) item 62 shall be deleted.

- (f) for item 65, the following shall be substituted, namely: --

“India-made and imported foreign liquor including whisky, brandy, rum, gin, wine, champagne, beer, cider, perry, ale and other fermented potable liquors.

40 paise in the rupee.”

U. TAHBILDAR,
Secretary to the Govt. of Assam,
Legislative Assembly.