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ASSAM ACT II OF 1969

(Received the assent of the President on the 11th January, 1969)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1968

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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 Finance (Sales Tax) Act, 1956, hereinafter called the principal Act in the manner hereinafter appearing ;

It is hereby enacted in the Nineteenth 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, 1968.

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

(3) Section 3 of the Act shall be deemed to have come into force with effect from the date the Assam Finance (Sales Tax) (Amendment) Act, 1967 has come into force and other provisions of the Act 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,—

(i) in clause (9), in item (ii),

- (a) the figure and words “5.66 per centum in the case of goods taxed at the rate of 6 paise in the rupee” shall be deleted ;
- (b) after the figure and words “2.91 per centum in the case of goods taxed at the rate of 3 paise in the rupee ;” the following shall be inserted, namely:—
“20 per centum in the case of goods taxable at the rate of 25 paise in the rupee ;
16.66 per centum in the case of goods taxable at the rate of 20 paise in the rupee ;
12.28 per centum in the case of goods taxable at the rate of 14 paise in the rupee.”

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(2) The provision of clause (b) of sub-section(1) of this section shall be deemed and always to have been deemed to have formed part of the principal Act with effect from the date the principal Act has been amended by the Assam Finance (Sales Tax) (Amendment) Act, 1967.

Assam Act
XVIII of
1967.

Amendment of section 3 of Assam Act XI of 1956. 3. In section 3 of the principal Act, for the existing proviso, the following shall be substituted, namely:—

“Provided that the State Government may grant a rebate of one per centum of the tax subject to such conditions as may be prescribed.”

Amendment of section 22A of Assam Act XI of 1956. 4. In section 22A of the principal Act, after sub-section (3) the following shall be inserted as sub-section (4), namely:—

“(4) If the amount of tax paid within the prescribed date is not less than ninety per centum of the tax as finally assessed, no interest as provided for in sub-section (1) of this section shall be levied.”

Amendment of section 24 of Assam Act XI of 1956. 5. In section 24 of the principal Act,—

(1) in sub-section (2), for the words, figure and bracket “in the same manner as laid down in sub-section (1)” the words, “in the manner as may be prescribed” shall be substituted;

(2) after sub-section (2) as so amended, the following shall be inserted as sub-sections (3) and (4), namely:—

“(3) If for reasons of delay a refund, being other than a refund under section 24A(2) due to a dealer is not made within ninety days of such refund being due, the State Government shall pay to such dealer simple interest at the rate of 6 per cent per annum on the amount refundable.

(4) Refund under this Act shall be deemed to be due—

(a) in cases where the tax assessed has been reduced on appeal or revision, etc., from the date the order of the appellate or revisional authority comes to the knowledge of the assessing authority;

(b) in other cases on the date an application for refund is made by the party claiming the refund."

Amendment
of Schedule
to Assam
Act XI of
1956.

6. In the Schedule to the principal Act,—

(1) item No.51 shall be deleted ;

(2) for the figures and words "6 paise in the rupee" against item numbers 17, 19, 23, 24, 26, 27, 30, 31, 33, 34, 39, 50 and 52 to 64, the figures and words "7 paise in the rupee" shall be substituted.