



অসম

ৰাজপত্ৰ

সম্ভাৰণ

THE ASSAM GAZETTE

অসাধাৰণ (Sales Tax) Act

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 186 দিশপুৰ, সোমবাৰ, 29 অক্টোবৰ, 1990, 7 কাৰ্ত্তি, 1912 (শক)
No. 186 Dispur, Monday, 29th October, 1990, 7th Kartika,
1912 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT LEGISLATIVE BRANCH
DISPUR.

NOTIFICATION

The 29th October 1990

No. LGL-172/89/131.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XVII OF 1990

(Received the assent of the Governor on 27th Oct, 1990.)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT)
ACT, 1990.

An
Act

further to amend the Assam Finance Assam Act
XI of 1956.
(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;

It is hereby enacted in the Forty-first 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, 1990.

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

(3) It shall come into force at once.

“Insertion of new section 24B in Assam Act XI of 1956. 2. After Section 24A of the principal Act, the following shall be inserted, as Section 24B, namely:—

“Exemption etc. 24B (1) Notwithstanding anything contained in this Act, the State Government may, if it is satisfied that it is necessary so to do for implementing any agreement between the Government of India and the Government of Assam or any agreement between the Government of India and any international or other agency or any

agreement between the Government of Assam and any other State Government, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, direct that in respect of any goods or class of goods or any sales or class of sales no tax shall be payable under this Act or that the tax shall be calculated at such lower rates than those specified in the Schedule as may be mentioned in the notification.

(2) The power under sub-section (1) may be exercised by the State Government with prospective as well as retrospective effect :

Provided that where the power is exercised with retrospective effect, any amount collected by a dealer by way of or on account of tax under the Act in respect of the goods or the sales shall, unless otherwise directed by the State Government, be deemed to be liable to forfeiture under Section 13B of this Act and the provisions of the Act shall apply accordingly."

K. LASKAR,
Secretary to the Govt of Assam,
Legislative Department.