

ASSAM ACT NO. XXII OF 1994
(Received the assent of the Governor on 5th May, 1994)
THE ASSAM GAZETTE EXTRAORDINARY
অসম বাজপত্র



Whereas it is expedient further to amend the Assam Government Tax Act, 1993
The Assam Gazette
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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT: LEGISLATIVE BRANCH

NOTIFICATION
The 6th May 1994

No.LGL.32/93/240.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO XXII OF 1994

(Received the assent of the Governor on 5th May, 1994)

THE ASSAM GENERAL SALES TAX (AMENDMENT) ACT, 1994

AN
ACT

further to amend the Assam General Sales Tax Act, 1993.

Preamble. Whereas it is expedient further to amend the Assam General Sales Tax Act, 1993, hereinafter referred to as the principal Act, in the manner hereinafter appearing; Assam Act
XII of 1993

It is hereby enacted in the Forty-Fifth Year of the Republic of India as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam General Sales Tax (Amendment) Act, 1994.

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

Amendment of section 2 of Assam Act XII of 1993. (3) It shall come into force at once.
2. In the principal Act, in section 2, in clause (34), in sub-clause (d), in Explanation 2 thereof, the words, "and charged to tax at the rate, if any, applicable to such goods", appearing at the end of the Explanation, shall be deleted.

Amendment of section 27 of Assam Act XII of 1993. 3. In the principal Act, in section 27, in sub-section (1), in clause (b), the word "State" wherever it occurs, shall be deleted.

Amendment of section 35 of Assam Act XII of 1993. 4. In the principal Act, in section 35, in sub-section (1), the words and figures "under section 33, 34 or 36" appearing after the word "passed", shall be deleted.

Amendment of section 36 of Assam Act XII of 1993. 5. In the principal Act, after the Explanation to sub-section (1) of section 36 and just before the words "In the case of", the brackets and figure "(2)" shall be inserted, so as to imply the paragraph as sub-section (2).

K. LASKAR,

Secretary to the Govt. of Assam,
Legislative Department.