

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 19th October, 2001

No.LGL.114/97/134.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XIII OF 2001

(Received the Assent of the Governor on 17th October, 2001)

THE ASSAM GENERAL SALES TAX (AMENDMENT) ACT, 2001

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 Fifty-second 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, 2001.

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

(3) It shall come into force at once.

Amendment of section 7.

2. In the principal Act, in section 7, in sub-section (7), for the existing clauses (i) and (iii), the following shall be substituted, namely :-

"(i) in the case of dealer who has more than one place of business in the State or, who is an importer or a manufacturer or a casual dealer or a contractor or a non-resident dealer or an agent of a non-resident dealer or a dealer in whose case the tax is leviable at the point of last purchase - Nil.

(iii) in respect of any other dealer - Rs. 1,00,000/-."

Amendment of section 8.

3. In the principal Act, in section 8, in sub-section (3), in clause (iv), for the existing sub-clause (a), the following shall be substituted, namely :-

"(a) the turnover relating to the declared goods purchased locally in Assam on payment of tax, and"

Insertion of section 9B.

4. In the principal Act, after section 9A, the following shall be inserted as section 9B, namely :-

"9B Set off of tax paid under the Assam Entry Tax Act, 2001 in certain cases. If a registered dealer under this Act is also a registered dealer under the Assam Entry Tax Act, 2001 and pays entry tax on any goods mentioned in the Schedule to that Act, he shall, subject to the provisions of the rules in this regard, be entitled to get set off of the amount of entry tax so paid, from the amount of tax payable by him under this Act on the same goods :

Assam
Act IV of
2001.

Provided that in no case the amount of set off shall exceed the amount of tax payable under this Act."

Amend-
ment of
section 23. 5. In the principal Act, in section 23, in sub-section (1), -

(a) after clause (i), in respect of offences, the following shall be inserted as clause (j), namely :-

"(j) being liable to furnish the information required under clause (d) of sub-section (1) of section 27, fails to do so ;"

(b) after clause (vi), in respect of penalty, the following shall be inserted as clause (vii), namely :-

"(vii) in a case falling under clause (j), a sum of money not exceeding one thousand rupees."

Amend-
ment of
section 27. 6 In the principal Act, in section 27, in sub-section (1), after clause (b), the following shall be inserted as clauses (c) and (d), namely :-

"(c) every person as mentioned in clause (a), responsible for making allotment of works contract shall not enter into any works contract with any contractor for execution of such works contract by him, unless the contractor produces -

(i) a certificate in the prescribed form the Assessing Officer to the effect that he has no liability to pay tax, interest, penalty or any other amount or has not defaulted in furnishing any return or statement under any Act administered by the Assessing Officer ; and

(ii) a certificate of registration under this Act, if he is already registered under the Act or an undertaking that he will get himself registered under the Act if he gets the contract, if he is not yet registered under the Act :

Provided that a contractor who is not registered under the Act, shall not be paid by the contractee any amount in respect of the work, before he gets himself registered under the Act and submits an authenticated copy of the certificate of registration.

(d) every person as mentioned in clause (a), entering into any contract with a contractor for transfer of property in goods (whether as goods or in some other form) involved in a works contract, shall furnish within thirty days from the date of signing of the contract the following information to the Assessing Officer under whose jurisdiction the contractor's place of business is situated and to the Commissioner of Taxes, in case of a non-resident contractor :-

- (i) name and full address of the contractor ;
- (ii) Registration Certificate No. of the contractor under the Act, if any ;
- (iii) nature and location of the work ;
- (iv) amount of the works contract ;
- (v) whether provision for payment of tax has been made ;
- (vi) probable time for completion of work ."

M. K. DEKA,
Secretary to the Govt. of Assam,
Legislative Department.