

পঞ্জীভুক্ত নম্বৰ ৭৬৮/৯৭

Registered No. 768/97

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 365 Dispur, Friday, 10th May, 2002, 20th Vaisakha, 1924 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

## NOTIFICATION

The 9th May, 2002

No.LGL.114/97/158.--The following Act of the Assam Legislative Assembly which received the assent of the Governor of hereby published for general information.

ASSAM ACT No. XI OF 2002

Received the assent of the Governor on 1st may, 2002

THE ASSAM GENERAL SALES TAX (AMENDMENT) ACT, 2002

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-third Year of Republic of India as follows :-

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam General Sales Tax (Amendment) Act, 2002.

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

(3) It shall come into force at once.

Amedment of  
section 8.

2. In the principal Act, in section 8, in sub-section (1), in clause (a), after explanation (2), the following shall be inserted, namely :-

"If, in any case, after the purchase of such goods for resale within the State, the Purchasing Oil Company despatches any portion of the goods to a place outside the State except as a direct result of sale or purchase in the course of inter-state trade or commerce, then notwithstanding anything contained in this Act, for that portion of the goods the Purchasing Oil Company shall be deemed to be the last purchaser within the State and it shall be liable to pay tax on such portion of goods at such rate as may be specified in Schedule V."

"Explanation 3(i) in case of potable liquors mentioned in serial number 27A in Schedule-II, except country spirit, the licensee of the bonded warehouse or wholesale licence holder who sells these items to a retailer holding 'on' or 'off' licence

be bound to sell the goods to such officers and if he refuses, fails or does not deliver the goods, he shall be liable to a penalty, which shall be double the amount of difference between the prevailing market price or Maximum Retail Price in the opinion of such Officer and the price offered to such person for purchase of such goods.

- (4) The Officer purchasing the goods, shall dispose of such goods in public auction and the sale proceeds shall be deposited into Government Account.";

"46C. **Payment of full value of seized goods by the custodian on failure to deliver the seized goods.**- Where any person accepts custody of any goods seized under section 44 or section 46 and thereafter fails to deliver such seized goods to the seizing authority in the same condition, such person shall be liable to pay to the seizing authority the prevailing market value of such seized goods in the State of Assam."

Amendment 9. In the principal Act, in section 58, after clause (g), the following shall be inserted as clause (h), namely:-  
of  
section 58

"(h) fails to stop the vehicle transporting the goods, of which he is the driver or the person in-charge or prevents or obstructs the inspection of the goods or the vehicle transporting the goods, by the in-charge of a check post or any other officer empowered in this behalf to discharge his duties."

S. K. SINHA  
GOVERNOR OF ASSAM

K. D. PHUKAN,  
Secretary to the Government of Assam,  
Legislative Department.