

ASSAM ACT XII OF 1952

THE ASSAM SALES TAX (AMENDMENT)
ACT, 1952

(Passed by the Assembly)

(Received the assent of the Governor on the 8th October 1952)

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An

Act

further to amend the Assam Sales Tax Act, 1947

WHEREAS it is expedient further to amend the Assam Sales Tax Act, 1947, hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1952.

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

(3) It shall come into force at once.

Substitution
of sub-section
(16) of sec-
tion 2 of
Assam Act
XVII of 1947.

2. For sub-section (16) of section 2 of the principal Act the following shall be substituted namely:—

“(16) ‘year’ means the financial year”.

Amendment
of section 15
(1) of Assam
Act XVII
of 1947.

Substitution
of
section 24 of
Assam Act
XVII of
1947.

Amendment
of section 31
of Assam
Act XVII of
1947.

Amendment
of section 32
of Assam
Act XVII of
1947.

Insertion
of new sec-
tion 44A to
Assam Act
XVII of
1947.

"Power to
call for in-
formation.

Deletion of
section 51
of Assam
Act XVII
of 1947.

3. For clause (i) (b) of sub-section (1) of section 15 of the principal Act, the following shall be substituted, namely:—

"(b) use in manufacture or production of any goods, the sale of which is taxable under this Act."

4. For section 24 of the principal Act, the following shall be substituted, namely:—

"24. When the business or stock of a registered dealer passes on to any person or persons, whether by sale, inheritance, gift, possession or otherwise, the liability to pay any tax payable in respect of such business and remaining unpaid at the time of such passing on shall be jointly and severally on the dealer or such person or persons and such person or persons shall, within 30 days of such passing on, apply for registration under section 9".

5. In sub-section (1) of section 31 of the principal Act, after the word "the" appearing for the second time in the second line the words "service of the" shall be inserted.

6. In sub-section (2) of section 32 of the principal Act, for the word "passing" the words "date of service" shall be substituted.

7. After section 44 of the principal Act, the following new section shall be inserted, namely:—

44A. The Commissioner may, for the purposes of this Act:—

(1) require any firm or association or Hindu undivided or joint family to furnish him with a statement of the names and addresses of the members of the firm or association or of the names and addresses of the manager and members of the family, as the case may be;

(2) require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish him with a statement of the names of the persons with their addresses for or of whom he is a trustee, guardian, manager or agent;

(3) require any person whom he has reason to believe to have obtained goods from outside the State to furnish him with a statement of the names of persons with their addresses from whom he has obtained the goods and of the names and prices of goods obtained;

(4) require any person whom he has reason to believe to have despatched goods to any place outside the State to furnish him with a statement of the names of persons with their addresses to whom he has despatched the goods and of the names and prices of goods despatched."

8. Section 51 of the principal Act shall be deleted.