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ASSAM ACT V OF 1939

THE ASSAM SALES TAX ACT, 1939.

[Passed by the Assam Legislature]

[Received the assent of the Governor on the 23rd May 1939.]

[Published in the *Assam Gazette* of the 31st May
1939.]

*An Act to provide for the imposition and collection of a
tax on sales of articles of luxury.*

Peamble. WHEREAS it is expedient to impose a tax on
sales of articles of luxury ;

 It is hereby enacted as follows :—

Short title ; 1. (1) This Act may be called the Assam Sales
extent and Tax Act, 1939.

commence-
ment.

(2) It extends to the whole of Assam.

(3) It shall come into force on such date as the
Provincial Government may, by notification in
the Official Gazette, appoint.

Definitions

2. In this Act, unless there is anything repug-
nant in the subject or context,—

(a) "Sales tax" means the tax payable
under this Acts ;

(b) "article of luxury" means and includes
such varieties of articles as shall be
specified from year to year in the
Annual Assam Finance Acts ;

(c) "prescribed" means prescribed by rules
made under this Act ;

(d) "retail dealer" means any person who,
on commission or otherwise, sells or
keeps for sale any article or articles
of luxury for the purpose of con-
sumption by the person by whom or
on whose behalf it or they is or are
purchased ; and

(e) "retail sale" means a sale by a retail
dealer of any article or articles of
luxury to a person for the purpose
of consumption by the person by
whom or on whose behalf it or they
is or are purchased.

Levy of tax. 3. (1) There shall be levied and collected from
every retail dealer a tax on the retail sales of any
article or articles of luxury at such rate or rates
as may be provided from year to year in the
Annual Assam Finance Acts.

(2) The time at which and the manner in
which a tax under sub-section (1) is payable shall
be such as may be prescribed.

[Price : Indian 3 annas.

Price : English 3d.]

(3) If any tax payable under sub-section (1) is not paid within the prescribed time, any officer specially empowered by the Provincial Government in this behalf shall cause a notice of demand to be served on the defaulter to pay the tax within thirty days of the service of such notice and, if it is not paid, it may be recovered as an arrear of land revenue.

Power to exempt from or remit tax 4. The Provincial Government may make rules for the exemption of any person or class of persons from the operation of this Act or for the remission in whole or in part of the tax payable under this Act by any person or class of persons.

Rules 5. (1) The Provincial Government may make rules for carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Provincial Government may make rules in regard to—

- (a) all matters which are required to be prescribed under this Act ; and
- (b) the assessment, remission, collection and refund of and exemption from the tax.