

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. - 768/97

অসম



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# THE ASSAM GAZETTE

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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 8th May, 2002

No. LGL.25/97/103.--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

**ASSAM ACT No. X of 2002**

(Received the assent of the Governor on 1st May, 2002)

**THE ASSAM TAXATION (ON LUXURIES) (AMENDMENT) ACT, 2002**

AN  
ACT

further to amend the Assam Taxation (On Luxuries) Act, 1997.

**Preamble.**

Whereas it is expedient further to amend the Assam Taxation (On Luxuries) Act, 1997 hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

**Assam  
Act VIII of  
1997.**

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 Taxation (On Luxuries) (Amendment) Act, 2002.

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

(3) It shall come into force at once.

**Substitution  
of section 5.**

2. In the principal Act, for the existing section 5, the following shall be substituted, namely :-

“Levy of tax. 5. The tax payable by a stockist under this Act shall be levied on that part of his turnover of stock of luxuries during any period as prescribed which remains after deducting therefrom his such turnover during that period representing--

(a) the value of such stock of luxuries as shown to the satisfaction of the Prescribed Authority to have been despatched to places outside Assam;

(b) the value of stock of luxuries of such class or classes or description as may be prescribed.”



**Amendment of Schedule.** 3. In the principal Act, in the Schedule,-

(i) for the existing entry 6, the following entry shall be substituted, namely :-

“6. (i) All types of silk fabrics and silk sarees except hand made Eri, Muga, and Pat silk fabrics including sarees and mekhela chadars made thereof.

(ii) Woolen and terry-wool suitings.”

(ii) after the existing serial number 7, the following new serials with entries thereto shall be instered, namely :-

“8. Bidi (Biri).

9. Edible oils including vegetable ghee manufactured outside the Country.”

S. K. SINHA,  
GOVERNOR OF ASSAM.

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