

**Assam (Sales Of Petroleum And Petroleum Products,  
Including Motor Spirit And Lubricants) Taxation  
(Amendment) Act, 1977**

**23 of 1977**

**[13 December 1977]**

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PREAMBLE

An

Act

further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955

Whereas it is expedient further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955(Assam Act IX of 1956), hereinafter referred to as the principal Act, in the manner hereinafter appearing.

It is hereby enacted in the Twenty eighth year of the Republic of India as follow:-

**1. Short title, extent and commencement :-**

(1) This Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1977.

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

(3) It shall come into force at once.

## **2. Amendment of Section 2 of Assam Act IX of 1956 :-**

In Section 2 of the principal Act.--

(a) after clause (1), the following shall be inserted as clause (IA), namely:--

"(IA) "Business" includes-

(i) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce manufacture, adventure or concern is carried on with the motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(ii) any transaction in connection with or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern;"

(b) for clause (3), the following shall be substituted, namely:--

"(3) Crude Oil means Crude Oil as defined in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)."

(c) for clause (4), the following shall be substituted, namely:--

"(4) "dealer" means any person who carries on the business of selling taxable goods in Assam.

Explanation:--The manager or agent of a dealer who resides outside Assam and carries on the business of selling taxable goods in Assam shall in respect of such business be deemed to be a dealer for the purpose of this Act."

(d) after clause (10) the following shall be inserted as clause (10A), namely:--

"(10A) "Sale price" used in relation to any dealer means the amount of money consideration for sale of taxable goods less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for containers or other materials used in packing of such goods."

(e) after clause (11), the following shall be inserted as clause (11A), namely:--

"(11A) "Turnover" used in relation to any period means the aggregate of the sale prices or parts of sale prices recoverable by a dealer during such period after deducting--

(i) the amount, if any, refunded by him in respect of any taxable goods and their containers returned by purchasers within a period of three months from the date of delivery of the goods,

(ii) from the resultant balance an amount arrived at by applying

the following formula--

Rate of Tax X Resultant balance as mentioned above

100 plus rate of Tax

Explanation.--Where the turnover of a dealer is taxable at different rates the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax."

### **3. Amendment of Section 3 of Assam Act IX of 1956 :-**

In Section 3 of the principal Act,

(a) in sub-section (1) against item (v) for the words "One paise per litre" the words "four paise in the rupee" shall be substituted;

(b) at the end of sub-section (1) the following explanation shall be inserted namely:--"Explanation:--The tax leviable under this sub-section in respect of the sale of goods specified in items (v) to (vii) shall be payable by the dealer on his turnover at the rate specified against each item."

(c) after sub-section (3), the following shall be inserted as sub-section (4), namely:--"(4) The tax under sub-section (1) shall be levied at the stage of first sale of the taxable goods in Assam:

Provided that where any dealer claims that any sale of taxable goods by him is not the first sale of the said goods in Assam, the burden of proof of the same shall be on the dealer".

### **4. Amendment Section 20 of Assam Act IX of 1956 :-**

For Section 20A of the principal Act, the following shall be substituted, namely:--

"20A. Interest payable by dealer--

(1) If any dealer does not pay into a Government Treasury the full amount of tax payable by him under this Act by the due date simple interest at the rate of twelve per centum per annum from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the due date falls short of the tax payable. No interest under this sub-section shall be payable if the amount of tax paid by the due date is not less than ninety per centum of the tax payable.

(2) If such tax is not paid within a period of sixty days from the due date, then in addition to interest payable under sub-section (1), the dealer shall be liable to pay simple interest at the rate of twenty-four per centum per annum from the day commencing after the said period of sixty days on the amount by which the tax paid, if any, before the expiry of the said period falls short of the amount

of tax payable.

(3) If any dealer does not pay the full amount of tax payable by him under this Act in respect of any period between the 1st day of January, 1968 and the 30th September, 1977 before the commencement of the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1977 he shall be liable to pay simple interest at the rate of twenty-four per centum per annum from the said date of commencement on the amount by which the tax paid if any, before such commencement falls short of the tax payable.

(4) Interest under this Section shall be payable till the tax payable is paid in full:

Provided that where a dealer pays a part of the tax payable after the due date or, in a case covered by sub-section (3), after the commencement of the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1977 he shall be liable to pay interest at the appropriate rate on the whole of the tax payable up to the date of part payment and thereafter on the balance tax payable.

(5) Where any interest becomes payable under this section, the officer competent to assess the dealer under Section 11 shall record an order to that effect specifying the amount of interest payable and the amount on which and the period for which the interest is payable. Notwithstanding anything contained in this Act, an order under this sub-section can be passed at any time when interest under this Section is found to be due.

(6) Where an order is passed under Section 15 for recovery of any dues as arrear of land revenue, any interest relatable to the same dues and accrued under this Section upto the date of such date shall be recovered in the course of proceedings initiated in accordance with the said Section 15 in respect of the said dues and for that purpose no order under sub-section (5) of this Section or notice or demand under this Act shall be necessary in respect of such interest.

Explanation I--For the purposes of this Section "tax payable" means the amount of tax as finally assessed under this Act.

Explanation II--For the purposes of this Section tax payable shall be deemed to be due for payment as follows:--

For any period:-

(a) From 1st April to 30th June	by 31st July
(b) From 1st July to 30th September	by 31st October
(c) From 1st October to 31st December	by 31st January

(c) From 1st October to 31st December	by 31st January
(d) From 1st January to 31st March	by 30th April