
Assam Entry Tax (Amendment) Act, 2011

[24 February 2011]

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Assam Entry Tax (Amendment) Act, 2011

[24 February 2011]

An Act Further to amend the Assam Entry Tax Act, 2008. Preamble
Whereas it is expedient further to amend the Assam Entry Tax Act, 2008, hereinafter referred to as the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Sixty-second Year of Republic of India as follows:-

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2011.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Amendment Of Section 3 :-

In the principal Act, in section 3, in sub-section (2), in clause (iii), in the proviso, between the words. specified goods and the punctuation mark. , , the following words, figure and bracket shall be inserted, namely:-

For the purposes of resale as provided in clause (i) of this sub-section .

3. Amendment Of Section 4 :-

In the principal Act, for the existing section 4, the following shall be substituted, namely:-

4. Special Provision For Motor Vehicles :-

(1) Notwithstanding anything contained in any other law for the time being in force, where the liability to pay tax in respect of a motor vehicle arises under this Act and such motor vehicle is required to be registered or a new registration mark is required to be assigned to it in the State under the Motor Vehicles Act, 1988, no Registering Authority shall either register any such motor vehicle unless payment of such tax has been made by the person concerned in respect of such vehicle.

(2) Where any person causes entry of a motor vehicle into a local area within a period of fifteen months from the date of registration of such vehicle in any Union Territory or any other State under the Motor Vehicles Act, 1988, and that such entry is occasioned as a result of shifting of the place of his residence from such Union Territory or State into this State, the Commissioner may exempt such person from payment of entry tax on entry of such motor vehicle subject to production of proof in this regard.

4. Substitution of section 9:- In the principal Act, for the existing section 9, the following shall be substituted, namely:-

Applicability of the provisions of the Assam Value Added Tax Act, 2003:- Subject to the provisions of this Act and rules made thereunder, sections 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 109 and 110 of the Assam Value Added Tax Act, 2003 and the rules made thereunder, orders, notifications issued thereunder, orders, notifications issued thereunder shall mutatis mutandis apply to an importer in respect of entry tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this Act and the rules framed and orders and notification issued under those sections were mutatis mutandis issued under the relevant sections so incorporated under this Act.

5. Amendment Of Schedule :-

In the principal Act, in the Schedule:-

(i) The existing serial No. 9 with entries thereto shall be modified as follows:-

9. All types of plant and machineries including parts and accessories thereof except agricultural machinery.

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(ii) After existing Serial No. 65, the following new serial Numbers 66 and 67 with entries shall be inserted, namely:-

66	Automated Teller Machine	4
67.	Diesel	4.

Mohd. A. Haque,
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