

ASSAM ENTRY TAX ACT, 2001

4 of 2001

[March 21, 2001]

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AN ACT to levy a tax on the entry of goods into any local area in Assam for consumption, use or sale therein. Preamble : WHEREAS it is expedient to provide for the imposition of a tax on the entry of goods into any local area in Assam for consumption, use or sale therein and for matters connected therewith. It is hereby enacted in the Fifty-second Year of the Republic of India as follows

CHAPTER 1

1. Short title, extent and commencement :-

- (1) This Act may be called the Assam Entry Tax Act, 2001.
- (2) It extends to the whole of Assam.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette specify.

2. Definitions :-

- (1) In this Act, unless the context otherwise requires
 - (a) "Assessing Authority" in relation to any importer means the authority competent to assess such importer;

(b) "Entry of goods into a local area" with all its - grammatical variations and cognate expressions means entry of the goods as specified in the Schedule into a local area from any place outside ["that local area including a place outside"] the State for consumption, use or sale therein : ["Provided further that in the case of specified Goods both old and new which are being imported into any local area for use therein for a specified period and are taken back after completion of there use, the "purchase value" shall be, Period of use of the Specified Goods in years Value of the X Specified Life of the Specified Goods in years Goods

Explanation 1 Where the Specified Goods is new, the value of the Specified Goods shall be ascertained from the "Purchase value" as defined above. In the case of old Specified Goods, the value shall be the depreciated value of the goods as ascertained from the original invoice value ;

Explanation 2 In calculating the period of use of the Specified Goods in the State in terms of years any fraction of a year, i.e, month/months shall be converted

(c) "Entry Tax" means a tax on the entry of goods into a local area for consumption, use or sale therein, levied and payable in accordance with the provisions of this Act;

(d) "Importer" means a person who brings the goods as specified in the Schedule into a local area from any place outside ["that local area including a place outside"] the State for consumption, use or sale therein including for consumption or use of such goods in works contract;

(e) "Local area" means the area comprised within the limits of a local authority including any area which has been or may hereafter be included in the Municipal Corporation of Guwahati, constituted under the Guwahati Municipal Corporation Act, 1969 (Assam Act 1 of 1973) or in the Municipality or Two Committee constituted under the Assam Municipal Act, 1956 (Assam Act XV of 1957) or any area comprised within a Gaon Panchayat or an Anchalik Panchayat constituted under the Assam Panchayat Act of 1994 (Assam Act XVIII of 1994).

(f) "Motor Vehicle" means a motor vehicle as defined in clause (28) of Section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorette, motor omnibuses,

motor vans, motor lorries and chassis of motor vehicles and bodies or tankers built or meant for mounting on chassis of motor vehicles, tractors, bulldozers, excavators, ["cranes, dumpers, three wheelers, road rollers"] and arthmovers;

(g) "Prescribed" means prescribed by Rules made under this Act;

(h) "Purchase value" means the value of such goods as ascertained from the original invoice and includes the charges paid or payable for insurance, excise duty, freight charges and all other charges incidentally levied on the purchase of such goods ["or if such goods have been procured otherwise than by way of purchase, the value determined in the same manner as mentioned above"]

Provided that where the purchase value is not ascertained on account of non-production or nonavailability of original invoice or where invoice produced

(i) "Schedule" means schedule appended to this Act;

(j) "Section" means a section of this Act;

(k) "Specified Goods" means goods specified in the Schedule;

(l) "State Government" means the Government of Assam.

(2) All expressions used but not defined in this Act and defined in ["the Assam Value Added Tax Act, 2003 (Assam Act No. VIII of 2005)] shall have the same meanings assigned to them in that Law.

CHAPTER 2

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