

Assam General Sales Tax (Amendment) Act, 1994

22 of 1994

[06 May 1994]

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PREAMBLE

AN

ACT

further to amend the Assam General Sales Tax Act, 1993.

Whereas it is expedient further to amend the Assam General Sales Tax Act, 1993 (Assam Act XII of 1993), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Forty-Fifth Year of the Republic of India as follows:-

1. Short title, extant and commencement :-

- (1) This Act may be called the Assam General Sales Tax (Amendment) Act, 1994.
- (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 XII of 1993 :-

In the principal Act in section 2, in clause (34), in sub-clause (d), in Explanation 2 thereof, the words, "and charged to tax at the rate, if any, applicable to such goods", appearing at the end of the Explanation, shall be deleted.

3. Amendment of section 27 of Assam Act XII of 1993 :-

In the principal Act, in section 27, in sub-section (1), in clause (b), the word "State" wherever it occurs, shall be deleted.

4. Amendment of section 35 of Assam Act XII of 1993 :-

In the principal Act, in section 35, in sub-section (1), the words and figures "under section 33, 34 or 36" appearing after the word "passed", shall be deleted.

5. Amendment of section 36 of Assam Act XII of 1993 :-

In the principal Act, after the Explanation to sub-section (1) of section 36 and just before the words "In the case of", the brackets and figure "(2)" shall be inserted, so as to imply the paragraph as sub-section (2).