

**Assam General Sales Tax (Amendment) Act, 1997**

**6 of 1997**

**[31 March 1997]**

CONTENTS

1. Short title and commencement
2. Amendment of section 8
3. Amendment of section 27
4. Amendment of section 30
5. Substitution of section 32
6. Amendment of Schedule VI

**Assam General Sales Tax (Amendment) Act, 1997**

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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, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

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

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

- (1) This Act may be called the Assam General Sales Tax (Amendment) Act, 1997.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**2. Amendment of section 8 :-**

In the principal Act, in section 8 , in sub-section (3), in clause (ii), after the word, "State", and before semicolon, the following shall be inserted, namely :-

"generally at the specified rates or at such lower or zero rate as provided in any other provisions of this Act in respect of sale of such goods."

### **3. Amendment of section 27 :-**

In the principal Act, in section 27,

(1) in sub-section (1),-

(a) in clause (a), for the words, "not being an individual or a Hindu undivided family", the words, "excluding an individual, a Hindu undivided family, a firm or a company not under the control of the Government" shall be substituted;

(b) in clause (b), in the first paragraph,-

(i) the words, "or a public company" shall be omitted;

(ii) for the portion beginning, with the words, "shall, at the time", and ending with the words, "the Act", the following Paragraph shall be substituted, namely :-

"shall, at the time of credit to the account of or payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax therefrom in the prescribed manner at the rates specified in the Schedules to the Act in respect of sale or supply of goods or transfer of the right to use any goods and at the rate of four percentum of such sum being paid in respect of works contract :"

(2) after sub-section (4), the following shall be inserted as sub-section (5), namely :-

"(5) no interest or penalty shall be imposed or no recovery proceedings against the dealer/ payee shall be initiated in respect of tax deducted under sub-section (1) :

Provided that the recovery proceeding under sub-section (9) of section 26 against the person...concerned who has deducted the tax but not deposited into Government treasury shall be drawn up by the Assessing Officer under whose jurisdiction the office of the person falls with prior approval of the Commissioner of Taxes."

### **4. Amendment of section 30 :-**

In the principal Act, in section 30, in sub- section (1), the proviso shall be omitted.

### **5. Substitution of section 32 :-**

In the principal Act, for section 32, the following shall be

substituted, namely :-

32. "Interest on refund

(1) if for reasons of delay, a refund, being other than a refund under sub-section (2) of section 30, due to a dealer under section 30 is not made within ninety days of such refund being due, the dealer shall be entitled to receive simple interest from the State Government at the rate of one per centum. per month on the amount of refund.

(2) Refund under this Act shall be deemed to be due -

(a) in case where the tax assessed has been reduced on appeal, revision etc., from the date of order of the appellate/ revisional authority comes to the knowledge of the Assessing Officer;

(b) in other cases, on the date an application for refund is made by the party claiming the refund;

(3) If as a result of any proceedings under this Act the amount in respect of which interest is payable by the State Government under the foregoing provisions is varied, the Assessing Officer shall correspondingly enhance or reduce, as the case may be, the interest so payable."

**6. Amendment of Schedule VI :-**

In the principal Act, in Schedule VI,-

(a) for the existing figure with percent symbol under column 3 against each of the serials, the figure, "8". shall be substituted;

(b) in serial no. 20, after sub-serial (ii), after the existing provisions, the following provisions with entries thereto shall be inserted, namely :-

"(iii) providing and boring, drilling and fitting of all types of pipes.  
30% 8"

(c) in serial no 24, after the word "photonegatives", the words and comma,- "including photographing with camera, X- ray and other scanning machines" shall be inserted.

(d) after serial no 35, the following serial with entries thereto shall be inserted, namely :-

"36, Other works-contracts not covered by serial numbers 1 to 35.  
20% 8"