

Assam General Sales Tax (Amendment) Act, 2000

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Assam General Sales Tax (Amendment) Act, 2000

An Act further to amend the Delhi Tax on Luxuries Act, 1996. BE it enacted by the Legislative Assembly of National Capital Territory of Delhi in the Fifty-first Year of the Republic of India as follows:-

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Assam General Sales Tax (Amendment) Act, 2000.
- (2) It shall have the like extent us the principal Act.
- (3) It shall come into force at once.

2. Insertion Of A New Clause (10A) In Section 2 :-

In the principal Act, in section 2, after clause (10), the following shall be inserted as clause (10a), namely:-

"(10a) Casual dealer means a person, other than a registered dealer, who has no fixed place of business in the State and who, whether as principal, agent or in any other capacity undertakes occasional transactions involving buying, selling, supplying or distribution of goods in the State whether for cash or for deferred payment or for commission, remuneration or other valuable consideration."

3. Insertion Of A New Section 9A :-

In the principal Act, after section 9, the following shall be inserted as section 9A, namely:-

"9A. Set-off of tax paid on raw materials in certain cases. - Where the State Government is satisfied that it is expedient to do so in

the interest of industrial growth in the State, it may, by a notification published in the official gazette, permit full or partial set-off of tax paid inside the State on raw materials which have been used in the manufacture of goods for sale within the State or for sale in course of inter-State trade or commerce against the amount of tax payable on the sale of finished products manufactured in the State from such raw materials subject to such conditions as may be specified in the said notification:

Provided that the amount of tax to be set-off under this section shall not exceed the amount of tax payable on the sale of such goods, under this Act or under the Central Sales Tax Act, 1956."

4. Amendment Of Section 46A :-

In the principal Act in section 46A the existing provision shall be renumbered as sub-section (1) of section 46A, and after such renumbering, the following shall be inserted as sub-sections (2), (3) and (4) of section 46A, namely:-

"(2) Every transporter, carrier or transporting agent shall transport and deliver the goods as per provisions of the Act and the Rules framed thereunder and shall furnish to the Assessing Officer such particulars of information as may be prescribed.

(3) Where any transporter, carrier or transporting agent violates any of the provisions of sub-section (1) or sub-section (2), the Commissioner may after giving him a reasonable opportunity of being heard, direct him to pay by way of penalty -

(a) in case of violation of the provision of sub-section (1) an amount not exceeding five thousand rupees for the first offence and if the offence is a continuing one with a fine not exceeding five hundred rupees for everyday during which the offence continues;

(b) in case of violation of the provision of sub-section (2), an amount not exceeding one thousand rupees for the first offence and if the offence is continuing one with a fine not exceeding one hundred rupees for everyday during which the offence continues:

Provided that when penalty is imposed under this sub-section no prosecution for the same offence shall be initiated.

(4) When the transporter, carrier or transporting agent does anything directly or indirectly which results in evasion of tax or would have resulted in evasion of tax if such evasion was not detected and prevented in time, the Commissioner may after giving him a reasonable opportunity of being heard, direct him to pay by way of penalty an amount equal to three times the amount of tax

evaded or sought to be evaded. In such case, the transporter, carrier or transporting agent shall be deemed to be a dealer and he shall also be liable to pay the tax evaded or sought to be evaded: Provided that when penalty is imposed under this sub-section no prosecution for the same offence shall be initiated."

5. Insertion Of A New Section 73A :-

In the principal Act, after section 73, the following shall be inserted as section 73A, namely:-

"73A. General powers of the Commissioner of Taxes and his power to determine certain questions. - (1) The Commissioner may, if he considers it necessary or expedient so to do for the purpose of uniformity in the classification of goods, issue such orders, instructions, directions, and clarifications not inconsistent with the provisions of this Act or the Rules made thereunder, to his subordinate officers as he may deem fit, for the purpose of the administration of the Act and the Rules made thereunder, and such officers shall comply with such orders, instructions, directions and clarifications:

Provided that no such orders, instructions, directions or clarifications shall be issued:

(a) so as to require any such officer to make a particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with a discretion of the Appellate Authority in exercise of its Appellate function.

(2) Subject to the provisions of this Act and the Rules made thereunder, the Commissioner shall be empowered to formulate guidelines or issue administrative instructions, in particular or in general, for carrying out the purposes of the Act and the Rules made thereunder.

(3) Notwithstanding anything contained in the proviso to sub-section (1), if for the purpose of this Act, any question arises (otherwise than in a proceeding before an Appellate Authority or a Revisional Authority or a Court) whether or not -

(a) any person or firm or any branch or any department of a firm is dealer, or

(b) any transaction is a sale, or

(c) any particular goods purchased or sold by a registered dealer are covered by his certificate of registration, or

(d) any tax is payable in respect of any particular sale or purchase

and, if tax is payable, the point at which tax is leviable and the rate thereof, or

(e) any goods is taxable and, if taxable, the point at which and the Schedule under which it is taxable and the rate thereof, or

(f) any goods or classes of goods should be specified in the certificate of registration issued under section 14, or

(g) any transaction, contract or agreement or arrangement is works contract or an operating lease, or

(h) any particular thing done to any goods amounts to or results in the manufacture of goods within the meaning of that term, the Commissioner shall determine such question."