

Assam General Sales Tax (Amendment) Act, 2003

11 of 2003

[03 May 2003]

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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 Fifty-fourth 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, 2003.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Amendment of section 8 :-

In the principal Act, in section 8, in sub-section (1), in clause (a), for explanation (3), the following explanation shall be substituted, namely:-

"Explanation 3(i): In case of potable liquors mentioned in serial number 27A in Schedule II, except country spirit, the licensee of the bonded warehouse who sells these items to a wholesale licence

holder or to a retailer holding on or off licence, shall be deemed to be the first point seller, irrespective of whether he imports such items from outside the State or he purchases such items from a manufacturer or a bottling unit or another bonded warehouse within the State and he shall be liable to pay tax on the sale price of such items, as defined in clause (34) of section 2 including excise duty, countervailing duty, import fee, transport fee and any other duty or fee, by whatever name called, payable thereon, irrespective of whether such duty is payable by the licensee of the bonded warehouse or the wholesale licence holder or the retail licence holder. The retail licence holder while depositing the excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and hand over one copy of the challan to the bonded warehouse.

(ii) In case of country spirit mentioned in serial number 27 A, in Schedule II, the officer in-charge of the country spirit excise warehouse who sells or supplies such items to a licensed retail vendor shall be deemed to be the first point seller who shall be liable to pay tax on the sale price of the item as defined in clause (34) of section 2 including excise duty, vend fee, bottling charges and any other duty or fee, by whatever name called, payable thereon. The retail vendor while depositing the cost price and excise duty shall also deposit the tax payable under this Act into the Government Account in the prescribed manner by a separate challan and hand over one copy of the challan to the officer in-charge of such warehouse."