

Assam General Sales Tax (Second Amendment) Act, 1999

20 of 1999

[12 December 1999]

CONTENTS

1. Short title, extent and commencement
2. Insertion of new sections 5A and 5B
3. Amendment of section 9
4. Amendment of section 21
5. Amendment of section 35
6. Amendment of section 46
7. Amendment of section 46A
8. Insertion of new section 58A

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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 Fiftieth 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 (Second Amendment) Act, 1999.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

2. Insertion of new sections 5A and 5B :-

In the principal Act, after section 5, the following new sections shall

be inserted as section 5A and section 5B, namely:-

5A. "Appeal to the Assam Board of Revenue.

Until the Assam Sales Tax Appellate Tribunal is constituted under section 5, appeals against orders under section 34 and section 36 may be preferred before the Assam Board of Revenue.

5B. Procedure of Appeal.

(1) Any dealer, aggrieved by an order passed in appeal under section 34 or in revision under section 36, may appeal to the Assam Board of Revenue within ninety days from the date on which the order has been communicated to him.

(2) The Assam Board of Revenue may admit an appeal after the expiration of the ninety days referred to in sub-section (1) if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient reasons it could not be filed within time.

(3) An appeal to the Assam Board of Revenue shall be in the prescribed form and verified in the prescribed manner, and shall be accompanied by a fee of five hundred rupees.

(4) The Assam Board of Revenue may, after giving the dealer an opportunity of being heard, pass such orders thereon, as it thinks fit and shall communicate such orders to the dealer and the commissioner."

3. Amendment of section 9 :-

In the principal Act, in section 9, in sub-section (4), after the existing provision, the following proviso shall be inserted, namely:-

"Provided that the State Government may withdraw any such exemption granted under any scheme at any time as it may think fit and proper."

4. Amendment of section 21 :-

In the principal Act, in section 21, the words "a return has been furnished by a dealer for any period and" shall be omitted.

5. Amendment of section 35 :-

In the principal Act, in section 35, in sub-section (1), between the words "by Tribunal" and "may", the following words, figure, brackets and punctuation mark shall be inserted, namely:-

"or under sub-section (4) of section 5B, by the Assam Board of Revenue."

6. Amendment of section 46 :-

In the principal Act, in section 46,-

(i) for sub-section (7), the following shall be substituted, namely:-

"(7) The documents referred to in sub-section (4) and (5) shall be as may be prescribed.";

(ii) in sub-section(14), for clause (i), the following shall be substituted, namely:-

"(i) Such documents as may be prescribed, and,"

7. Amendment of section 46A :-

In the principal Act, after section 46, the following shall be inserted as section 46A, namely:-

"46A. "Registration of Trans-porter, carrier etc.

For carrying out the purposes of section 46 every Transporter, carrier or Transporting Agent, operating its transport business relating to taxable goods in Assam, shall be required to obtain a Certificate of Registration in the prescribed manner from the Commissioner or any officer appointed under section 3 to assist him, on payment of such fees as may be prescribed."

8. Insertion of new section 58A :-

In the principal Act, after section 58, the following shall be inserted as section 58A, namely:-

"58A. Penalty for not registering as Transporter etc., whoever being liable to get himself registered under the provisions of section 46A of this Act, fails to do so shall, on conviction, be punishable with imprisonment of either description for a term which may extend to one year or with fine or with both."