

**Assam General Sales Tax (Second Amendment) Act, 2003**

**03 of 2004**

**[02 March 2004]**

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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 (Second 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 33 :-**

In the principal Act, in Section 33, in sub-section (6), in the first paragraph, for the words "twenty percent", the word "fifty percent" shall be substituted.

**3. Amendment of Section 36 :-**

In the principal Act, in Section 36, in sub-section (2), in the second

proviso, for full stop ".", appearing at the end, colon ":" shall be substituted and thereafter the following new proviso shall be inserted, namely:-

"Provided also that no revision filed under sub-section (2) shall lie unless such revision is accompanied by satisfactory proof of payment of tax including penalty, if any, which is admitted to be due or fifty percent of the amount of tax including penalty, if any, which has been assessed or levied, whichever is higher."