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**Assam Purchase Tax (Amendment) Act, 1971****03 of 1972****[27 January 1972]****CONTENTS**

1. Short title, extent and commencement
2. Insertion of new section 3A in Assam Act XIX of 1967
3. Repeal and saving

**Assam Purchase Tax (Amendment) Act, 1971****03 of 1972****[27 January 1972]****PREAMBLE**

An Act further to amend the Assam Purchase Tax Act, 1967.

Whereas it is expedient further to amend the Assam Purchase Tax Act 1967 (Assam Act XIX of 1967), hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Twenty-second Year of the Republic of India as follows:--

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

- (1) This Act may be called the Assam Purchase Tax (Amendment) Act, 1971.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**2. Insertion of new section 3A in Assam Act XIX of 1967 :-**

After Section 3 of the principal Act, the Following shall be inserted as Section 3A, namely:--

3A. "Surcharge on purchase

- (1) Subject to the provisions of this section, every dealer shall be liable to pay in addition to tax under Section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Purchase Surcharge, on his purchases of

taxable goods.

(2) The rate of Purchase Surcharge on any purchase shall be one per centum of the amount of tax payable under this Act in respect of the said purchase:

Provided that this surcharge shall not apply in respect of goods declared to be of special importance under Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) if the ceiling rates as prescribed under Section 15(A) of the aforesaid Act has been reached:

Provided further that the amount of Purchase Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of Section 7 shall be rounded-off to the nearest rupee.

(3) The Purchase Surcharge shall be payable as if it were a tax under Section 3, and the provisions of this Act including the rules thereunder but not including the second proviso to sub-section (1) of Section 3 shall accordingly apply, and the authorities for the time being empowered to collect and enforce payment of the said tax under Section 3 shall, unless otherwise provided for by or under this act within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Purchase Surcharge.

Provided that the State Government may, for facilitating implementation, by notification in the Official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of the Purchase Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Purchase Surcharge".

### **3. Repeal and saving :-**

(1) The Assam Purchase Tax (Amendment) Ordinance, 1971 (Assam Ordinance XI of 1971) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Assam Purchase Tax (Amendment) Ordinance, 1971 shall be deemed to have been done or taken under this Act as if this Act has commenced on the fourth day of December, 1971 (the date of

promulgation of the Ordinance).