

**Assam Purchase Tax (Amendment) Act, 1977**

**22 of 1977**

**[13 December 1977]**

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PREAMBLE

An

Act

further to amend the Assam Purchase Tax Act, 1967

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

It is hereby enacted in the Twenty eighth 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, 1977.

(2) It shall have the like extent at the principal Act.

(3) It shall have come into force at once.

**2. Amendment of Section 2 of Assam Act XIX of 1967 :-**

In Section 2 of the principal Act, after clause (I), the following shall be inserted as clause (IA), namely:--

("IA) "Business" includes--

(i) any trade commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether

or not such trade, commerce, manufacture, adventure or concern is carried on with the motive to make gain or profit and whether or not any gain or profit secures from such trade, commerce, manufacture, adventure or concern; and

(ii) any transaction in connection with, or incidental or ancillary to, such trade commerce, manufacture, adventure or concern;

### **3. Amendment of section 21 of Assam Act XIX of 1967 :-**

For Section 21 of the principal Act, the following shall be substituted, namely:--

"21. Interest payable by dealer--

(1) if any dealer does not pay into a Government Treasury the full amount of tax payable by him under this Act by the due date simple interest at the rate of twelve per centum per annum from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the due date falls short of the tax payable. No interest under this sub-section shall be payable if the amount of tax paid by the due date is not less than ninety per centum of the tax payable.

(2) If such tax is not paid within a period of sixty days from the due date, then in addition to interest payable under sub-section (1), the dealer shall be liable to pay simple interest at the rate of twenty four per centum per annum from the day commencing after the said period of sixty days on the amount by which the tax paid, if any before the expiry of the said period falls short of the amount of tax payable.

(3) If any dealer does not pay the full amount of tax payable by him under this Act in respect of any period between the 1st day of January, 1968 and the 30th September, 1977 before the commencement of the Assam Purchase Tax (Amendment) Act, 1977 he shall be liable to pay simple interest at the rate of twenty-four per centum per annum from the said date of commencement on the amount by which the tax paid if any, before such commencement falls short of the tax payable.

(4) Interest under this Section shall be payable till the tax payable is paid in full:

Provided that where a dealer pays a part of the tax payable after due date or in a case covered by sub-section (3), after the commencement of the Assam Purchase Tax (Amendment) Act, 1977 ht shall be liable to pay interest at the appropriate rate on the whole of the payable upto the date of part payment and there

after on the balance tax payable.

(5) Where any interest becomes payable under this Section, the officer competent to assess the dealer under Section 8 shall record an order to that effect specifying the amount of interest payable and the amount on which and the period for which the interest is payable. Notwithstanding anything contained in this Act, an order under this sub-section can be passed at any time when interest under this Section is found to be due.

(6) Where an order is passed under sub-section (3) of Section 23 in respect of any dues any interest relatable to the same dues and accrued under this Section upto the date of such order any further interests accruing after such date shall be recovered in the course of proceedings initiated in accordance with the said sub-section 3) in respect of said dues and for that purpose no order under sub-section (5) of this Section or notice under Section 19 shall be necessary in respect of such interest.

Explanation II--For the purposes of this Section "tax payable" means the amount of tax as finally assessed under this Act.

Explanation II--For the purposes of this Section tax payable shall be deemed to be due for payment as follows:--

For any period:--

(a) from 1st April to 30th June	by 31st July.
(b) from 1st July to 30th September.	by 31st October
(c) from 1st October to 31st December.	by 31st January.
(d) from 1st January to 31st March.	by 30th April.