

**Assam Sales Tax (Amendment) Act, 1952**

**12 of 1952**

**[15 October 1952]**

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PREAMBLE

An

Act

further to amend the Assam Sales Tax Act, 1947

Whereas it is expedient further to amend the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted as follows:--

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

- (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1952.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**2. Substitution of sub-section (16) of section 2 of Assam Act XVII of 1947 :-**

For sub-section (16) of section 2 of the principal Act the following shall be substituted namely:--

"(16) year means the financial year".

**3. Amendment of section 15(1) of Assam Act XVII of 1947 :-**

For clause (i) (b) of sub-section (1) of section 15 of the principal Act, the following shall be substituted, namely:--

"(b) use in manufacture or production of any goods, the sale of which is taxable under this Act."

**4. Substitution of section 24 of Assam Act XVII of 1947 :-**

For section 24 of the principal Act, the following shall be substituted, namely:--

"24. When the business or stock of a registered dealer passes on to any person or persons, whether by sale, inheritance, gift, possession or otherwise, the liability to pay any tax payable in respect of such business and remaining unpaid at the time of such passing on shall be jointly and severally on the dealer or such person or persons and such person or persons shall, within 30 days of such passing on, apply for registration under section 9".

**5. Amendment of section 31 of Assam Act XVII of 1947 :-**

In sub-section (1) of section 31 of the principal Act, after the word "the appearing for the second time in the second line the words "service of the" shall be inserted.

**6. Amendment of section 32 of Assam Act XVII of 1947 :-**

In sub-section (2) of section 32 of the principal Act, for the word "passing" the words "date of service" shall be substituted.

**7. Insertion of new section 44A to Assam Act XVII of 1947 :-**

After section 44 of the principal Act, the following new section shall be inserted, namely:--

[Price anna 1 or Id.]

44A. "Power to call for information.

The Commissioner may, for the purposes of this Act:--

(1) require any firm or association or Hindu undivided or joint

family to furnish him with a statement of the names and addresses of the members of the firm or association or of the names and addresses of the manager and members of the family, as the case may be;

(2) require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish him with a statement of the names of the persons with their addresses for or of whom he is a trustee, guardian, manager or agent;

(3) require any person whom he has reason to believe to have obtained goods from outside the State to furnish him with a statement of the names of persons with their addresses from whom he has obtained the goods and of the names and prices of goods obtained;

(4) require any person whom he has reason to believe to have despatched goods to any place outside the State to furnish him with a statement of the names of persons with their addresses to whom he has despatched the goods and of the names and prices of goods despatched."

#### **8. Deletion of section 51 of Assam Act XVII of 1947 :-**

Section 51 of the principal Act shall be deleted.