

## **Assam Sales Tax (Amendment) Act, 1958**

**06 of 1958**

**[28 March 1958]**

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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 in the Ninth Year of Republic of India as follows--

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

- (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1958.
- (2) It shall have the like extent as the Principal Act.
- (3) It shall come into force with effect from the 1st April, 1958.

#### **2. Insertion of new clauses :-**

In Section 2 of the Principal Act--

After clause (17), the following new clauses (18), (19) and (20) shall be inserted, namely:--

"(18) "Ordinance" means the Assam Sales Tax (Amendment) Ordinance, 1957 ;

(19) "Composition money" means the lump sum determined under sub-section (2) of Section 55 of the Principal Act in lieu of the tax payable under sub-section (1) of the same section ;

(20) "Tax" means the tax levied on sales of goods under the Principal Act".

### **3. Substitution of the words "Luxury goods" :-**

In the Principal Act, for the words "Luxury goods" wherever they occur, the words "special goods" shall be substituted.

### **4. Amendment of Section 3 of the Principal Act :-**

In Section 3 of the Principal Act,--

(1) After sub-section (2), the following shall be inserted as sub-section (3), namely:--

"(3). A dealer registered under the Central Sales Tax Act, 1956 (Act No. 74 of 1956) who is not liable to pay tax under sub-sections (1) and (2) above, shall nevertheless be liable to pay tax on his sale of any goods in respect of the purchases of which he has furnished a declaration under sub-section (4) of Section 8 of the Central Sales Tax Act, 1956, or on the sale of any goods in the manufacture of which such goods have been used and every such dealer who is liable to pay tax shall be deemed to be a registered dealer."

(2) the existing sub-sections (3), (4), (5) and (6) shall be renumbered as sub-sections (4), (5), (6) and (7) respectively.

(3) for sub-section (4) as so renumbered, the following shall be substituted, namely:--

"(4) Nothing in sub-sections (1), (2) and (3) above, shall be deemed to render any dealer liable to tax on the sale of goods where such sales take place--

(i) outside the State of Assam ;

(ii) in the course of the import of the goods into, or export of the goods out of, the territory of India ; or

(iii) in the course of inter-State trade or commerce.

Explanation.--For the purpose of this sub-section, whether a sale takes place--

(i) outside the State of Assam ; or

(ii) in the course of the import of the goods into, or export of the

goods out of, the territory of India; or  
(iii) in the course of inter-State trade or commerce ;  
shall be determined in accordance with the principles specified in Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (No. 74 of 1956)."

#### **5. Amendment of Section 15 of the Principal Act :-**

In sub-section (3) of Section 15 of the Principal Act,--

(1) After item Nos. 1 and 2, the following shall be inserted as item No. 3, namely:--

"3. Ready-made garments made of handloom cloth or cloth on which additional Excise duties have been paid.....0.99 per centum."

(2) the existing item No. 3 shall be renumbered as item No. 4.

#### **6. Amendment of Section 30 of the Principal Act :-**

In Section 30 of the Principal Act--

For the first proviso to sub-section (1), the following shall be substituted, namely:--

"Provided that no appeal shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or the penalty levied, if not otherwise directed by him, has been paid;"

#### **7. Insertion of new Section 52A in the Principal Act :-**

After Section 52 of the Principal Act, the following shall be inserted as Section 52A, namely:--

"52A. Notwithstanding anything contained in the Principal Act, where a tax has been levied in respect of the sale inside the State of any declared goods and such goods are sold in the course of inter-State trade or commerce, the tax so levied shall be refunded."

#### **8. Section 8 :-**

After Section 53 of the Principal Act, the following new Sections 54 and 55 shall be inserted, namely:--

"54. Repeal.

The Assam Sales Tax (Amendment) Ordinance, 1957 is hereby repealed."

"55. Saving.

Notwithstanding the repeal of the Ordinance:--

(1) The State Government shall continue to levy tax at the same

rate and in the same manner as under the Principal Act on the sales of the stocks of those goods which were exempted from tax in consequences of the amendment of item No. 8 of Schedule I of the Principal Act by Section 2 of the Ordinance and insertion of items Nos. 45 and 47 in Schedule III of the Principal Act by Section 3 of the Ordinance and in respect of which no additional Excise duties have been paid and for that purpose Sections 2 and 3 of the Ordinance shall be deemed to have never been enacted; Provided that no such tax shall be levied on sales of such stocks effected after 31st March 1958.

(2) The Commissioner may, on application by any registered dealer, permit such dealer to pay in lieu of the tax to be levied on sales of such stock of goods as referred to in sub-section (1) above, a lump sum by way of composition to be calculated in any one of the ways mentioned below at the option of the dealer:--

(a) An amount calculated at the rates specified in Schedule II of the Principal Act as they existed immediately before the Ordinance came into effect, on the cost price of the stock, or

(b) Thirty per cent of the tax assessed on the dealer for the period from the 1st October, 1956 to 31st March, 1957 on the total turnover of such goods.

Provided that where the value of such goods in stock is less than 30 per cent of the total turnover of such goods made by the dealer during the aforesaid period the Commissioner may fix any lower sum as the amount payable under this clause.

(c) If the dealer does not pay into the treasury the full amount of the composition money payable by him within one month from the date of determination, the tax shall be levied in accordance with the provisions of sub-section (1) above."

## **9. Substitution of Schedule I :-**

For Schedule I attached to the Principal Act, the following shall be substituted, namely:--

"SCHEDULE I

[See clause (6) of Section 2]

Serial No. Description of goods

1. Motor vehicles, including chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles.

2. Motor cycles and cycle combinations, motor scooter, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters, motorettes.

3. Refrigerators and air conditioning plants and component parts thereof.
4. Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
5. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith.
6. Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.
7. All clocks, time-pieces and watches and parts thereof.
8. Iron and steel safes and almirahs.
9. All arms including rifles, revolvers, pistols and ammunition for the same.
10. Cigarette cases and lighters.
11. Dictaphone and other similar apparatus for recording sound and spare parts thereof.
12. Sound transmitting equipment including telephones and Loud speakers and spare parts thereof.
13. Typewriters, Tabulating machines, calculating machines and Duplicating machines and parts thereof.
14. Binoculars, telescopes and opera glasses.
15. Gramophones and component parts thereof and records."

#### **10. Amendment of Schedule II :-**

In Schedule II of the Principal Act,--

(1) after item Nos. 1 and 2, the following shall be inserted as item No. 3, namely:--

"3. Ready-made garments made of handloom cloth or cloth on which additional Excise duties have been paid.....One naya paisa in the rupee."

(2) the existing item No. 3 shall be renumbered as item No. 4.

#### **11. Amendment of Schedule III :-**

In Schedule III of the Principal Act, the following shall be inserted as new items after item 44, subject to the provisions of Section 55 of the Principal Act, namely:--

"45. All varieties of textiles, namely--cotton, woollen or silken including rayon, art silk or nylon whether manufactured by handloom, powerloom or otherwise but exclusive of pure silk cloth.

46. Sugar.

47. Tobacco and all its products".