

## **Assam Sales Tax (Amendment) Act, 1959**

**18 of 1959**

**[27 May 1959]**

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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 Tenth Year of the Republic of India as follows:--

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

- (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1959.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force with effect from the 1st April, 1959.

### **2. Amendment of clause (12) of section 2 of Assam Act XVII**

## **of 1947 :-**

In clause (12) of section 2 of the principal Act, for the words "of property in" occurring for the second time in the definition of the term sale the words "by separate agreement and for money consideration of" shall be substituted.

### **3. Insertion of a proviso to section 16 of Assam Act XVII of 1947 :-**

At the end of sub-section (3) of section 16 of the principal Act, the full stop shall be substituted by a colon and the following proviso shall be added, namely:--

"Provided that no return submitted under this section shall be valid unless it is accompanied by a treasury receipt showing payment of the tax due as provided in sub-section (2) of section 34

### **4. Insertion of new section 19-B after section 19-A of Assam Act XVII of 1947 :-**

After section 19-A of the principal Act, the following shall be inserted as section 19-B, namely:--

[Price 12 nP. or 2d.]

"19-B. Restriction on movement.

No person shall take delivery or transport from any railway station, steamers station, airport, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of goods the sale of which is taxable under this Act, exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act".

### **5. Amendment of section 36 of Assam Act XVII of 1947 :-**

In section 36 of the principal Act, for the proviso to sub-section (1), the following shall be substituted, namely:--

"Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of payment of the dues or allow such dealer to pay the same by installments and in that case the dealer shall not be deemed to be in default".

### **6. Insertion of new section 37-A in Assam Act XVII of 1947**

:-

After section 37 of the principal Act, the following shall be inserted as section 37-A, namely:--

"37A. Remission.

The State Government, for reasons to be recorded in writing, may remit the whole or part of the amount of the tax or penalty payable in respect of any period by any registered dealer who has suffered heavy loss due to any natural calamity".

**7. Amendment of sub-section (1) of section 41 of Assam Act XVII of 1947 :-**

In sub-section (1) of section 41 of the principal Act, between the words "rupees" and "or" the words "in addition to the tax to be recovered" shall be inserted.

**8. Insertion of new section 51 in Assam Act XVII of 1947 :-**

After section 50A of the principal Act, the following shall be inserted as section 51, namely:--

"51. Power to remove difficulties

If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, by order, do anything, not inconsistent with the purposes of this Act, as appear to them to be necessary or expedient for removing the difficulty".