

**Assam Sales Tax (Amendment) Act, 1967**

**14 of 1967**

**[04 October 1967]**

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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 Eighteenth 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, 1967.

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

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

**2. Substitution of section 6 of Assam Act XVII of 1947 :-**

For section 6 of the principal Act, the following shall be substituted,

namely:--

6. "Limit of application of the Act.

The provisions of this Act shall not apply to the sale of--

(1) Goods taxable under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956).

(2) Goods specially exempted under the provisions of this Act.

(3) Goods taxable under the Assam Finance (Sales Tax) Act, 1956."

### **3. Amendment of section 15 of Assam Act XVII of 1947 :-**

In section 15 of the principal Act, in subsection (3), for clauses (a), (b), (c) and (d) the following shall be substituted, namely:--

"(a) goods taxed at the rate of 6 paise in the rupee--5.66 per centum.

(b) goods taxed at the rate of 3 paise in the rupee--2.91 per centum.

(c) goods taxed at the rate of 1 paisa in the rupee--0.99 per centum."

### **4. Amendment of section 17, of Assam Act XVII of 1947 :-**

In section 117 of the principal Act, for sub-section (1) the following shall be substituted, namely:--

"(1) At the close of a half-year or at the closure of the business during that half-year, if the Commissioner is satisfied that the returns furnished by a dealer under section 16 in respect of that half-year are correct and complete, he shall, by an order in writing, assess the dealer and determine the tax payable by him on the basis of such returns."

### **5. Insertion of section 35A in Assam Act XVII of 1947 :-**

After section 35 of the principal Act, the following shall be inserted as section 35A, namely:--

35A. "Interest payable by dealer.

(1) If any registered dealer does not pay into a Government Treasury the full amount of tax due from him under this Act on the basis of the return or his account books within the prescribed date, simple interest at the rate of six per cent per annum from the first day of the month next following the said date shall be payable by the dealer upon the amount by which the tax so paid falls short of the amount of tax payable as per his return or account books. If

such amount of tax and interest are not paid within thirty days from the date from which the interest is due, simple interest upto a maximum of twenty-four per cent per annum shall be payable as may be prescribed.

(2) Where on making the assessment, the Commissioner finds that a dealer has not maintained the account books properly and thereby he has suppressed the sale of goods in any period, the Commissioner may direct him to pay interest as prescribed in sub-section (1). If the amount of tax payable under the Act has been reduced in appeal or revision, the interest may be calculated on the reduced amount.

(3) If any registered dealer does not pay into the Government Treasury the amount of tax within the date as provided in sub-section (4) of section 34 or any instalment of the tax within the extended date as per proviso to sub-section (1) of section 36 of the Act, interest as provided in sub-section (1) shall be payable from, the first day of the month next following the said date by the dealer upon the amount by which the tax if any paid falls short of the amount of tax payable under the Act."

#### **6. Amendment of section 37A of Assam Act XVII of 1947 :-**

The existing section 37A of the principal Act shall be renumbered as sub-section (1) and then the following shall be inserted as sub-section (2), namely :--

"(2) The State Government may, by rules, provide that in such circumstances and subject to such conditions as may be prescribed, a draw back, set off, or a refund of the whole or any part of the tax paid in respect of any purchase of raw material under this Act for use by any dealer in the manufacture of goods for sale, be granted to such dealer."

#### **7. Amendment of Schedule II of Assam Act XVII of 1947 :-**

For Schedule II to the principal Act, the following shall be substituted, namely: --

"Schedule II  
(See Section 4)

Serial No.	Classes of goods	Rate of tax
1	Declared goods	3 paise

1	Essential goods	5 paise in the rupee.
2	Readymade garments	1 paisa in the rupee.
3	Other goods [other than the goods taxable under the Assam Finance (Sales Tax) Act, 1956 and the Assam (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1955.]	6 paise in the rupee."