

Assam Sales Tax (Amendment) Act, 1979

05 of 1979

[31 March 1979]

CONTENTS

1. Short title, extent and Commencement
2. Amendment of Section 3 of Assam Act XVII of 1947
3. Amendment of Schedule III of Assam Act XVII of 1947

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PREAMBLE

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Act

further to amend the Assam Sales Tax Act, 1974.

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 Thirtieth 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, 1979.

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

(3) It shall come into force from the 1st date of April, 1979.

2. Amendment of Section 3 of Assam Act XVII of 1947 :-

In Section 3 of the principal Act, for sub-section (1), the following shall be substituted, namely :--

Liability to tax.

(1) Subject to the provisions of this Act and with effect from the commencement of the Assam Sales Tax (Amendment) Act, 1979,

every dealer whose gross turnover from sales which have taken place either wholly in Assam or both in and outside Assam during the twelve months immediately preceding the date of such commencement exceeded Rs. 20,000 (hereinafter referred to as "the taxable quantum") shall be liable to pay tax under this Act on sales which have taken place in Assam on and from the date of such commencement :

Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into on or before the 1st day of February." 1948

3. Amendment of Schedule III of Assam Act XVII of 1947 :-

In Schedule III to the principal Act, the following shall be inserted as item No. 34, namely :--

"34 (i) Rum sold at Defence Services installations.	Exemption is allowed on condition that Rum is sold to personnel of Defence Services strictly for personal consumption.
(ii) Rum sold to personnel of the Armed Branch Police of the Government of Assam.	Exemption is allowed on condition that rum is sold to personnel of Armed Branch Police of the Government of Assam strictly for personal consumption on production of an identity certificate from the Deputy Commissioner or Sub-divisional Officer of the area."