
Assam Value Added Tax (Amendment) Act, 2008**[05 April 2009]****CONTENTS**

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Assam Value Added Tax (Amendment) Act, 2008**[05 April 2009]**

An Act further to amend the Assam Value Added Tax Act, 2003. WHEREAS it is expedient further to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the Principal Act, in the manner hereinafter appearing; It is hereby enacted in the Fifty-ninth year of the Republic of India as follows:-

1. Short Title, Extent And Commencement :-

- (1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2008.
- (2) It shall have the like extent as the Principal Act,
- (3) It shall come into force at once.

2. Amendment Of Section 2 :-

In the principal Act, in section 2, in clause (23),-

- (i) in sub-clause (i), the word "sales", appearing between the words "for the purpose of levy of" and "tax", shall be omitted;
- (ii) in sub-clause (ii), the word "purchase", appearing between the words "for the purpose of levy of" and "tax", shall be omitted.

3. Amendment Of Section 79 :-

In the Principal Act, in section 79, in sub-section (11),-

- (i) for clause (b), the following shall be substituted, namely:-
"(b) consider and decide any matter arising out of the proceedings in which the order appealed against was passed, irrespective of the

fact that such matter has not been raised before it by the appellant or that no order has been made in the said proceedings regarding such matter for any reason whatsoever."; (ii) clause (c) shall be omitted.

4. Amendment Of Section 82 :-

In the principal Act, in section 82, after sub-section (2), the following new sub-section (2A) shall be inserted, namely:-

"(2A) An application by a dealer or person shall not be entertained by the Commissioner unless such application is accompanied by satisfactory proof of payment of minimum twenty five per cent of the disputed tax, penalty, if any, imposed and the interest accrued thereon, if any:

Provided that the Commissioner may, if it thinks fit, for reasons to be recorded in writing and subject to furnishing of such security as Commissioner may deem fit, admit an application with part payment or without any payment of the disputed amount of tax including penalty, if any, required under this sub-section with a view to mitigate undue hardship which is likely to be caused to the dealer or person if the payment of such disputed amount is insisted on:

Provided further that the Commissioner may stay the recovery of the full or part of the balance amount of tax, interest and penalty, till disposal of the application."