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The 22nd March 1966

No.LJL.4/65/15.—The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information.

ASSAM ACT VII OF 1966

(Received the assent of the President on the 19th March, 1966)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1965

[Published in the *Assam Gazette* Extraordinary, dated the 23rd March, 1966]

An

Act

furth~~er~~ to amend the Assam Finance (Sales Tax) Act, 1956.

Preamble

Whereas it is expedient further to amend the Assam Finance (Sales Tax) Act, 1956, hereinafter called the principal Act, in the manner hereinafter appearing; Assam Act XI of 1956.



It is hereby enacted in the Sixteenth Year of the Republic of India as follows :—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act, may be called the Assam Finance (Sales Tax) (Amendment) Act, 1965.

(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. In clause (ii) of sub-section (9) of section 2 of the principal Act,—

A m e n d -  
ment of sec-  
tion 2 of  
Assam Act  
XI of 1956.

(1) for the words “naye paise” or “naya paisa”, as the case may be, wherever they occur in the clause, the word “paise” or “paisa”, as the case may be, shall be substituted ;

(2) between the punctuation “(;)” and figures and words “4.76 per centum”, the figures and words “6.54 per centum in the case of goods taxed at the rate of 7 paise in the rupee” followed by the punctuation “(;)” shall be inserted.

3. In the Schedule to the principal Act,—

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ment of the  
Schedule to  
Assam Act  
XI of 1956.

(1) for the figures and words “5 nP. in the rupee” against item numbers 16, 18, 21, 22, 25, 28, 29 and 32, the figures and words “7 paise in the rupee” shall be substituted ;

(2) for item 36, the following shall be substituted, namely :—

“36. Tinned, canned, bottled or packed foods or provisions including confectionery, biscuits and cakes. 7 Paise in the rupee.”



(3) After item 46, the following shall be inserted as items 47, 48, 49, 50 and 51, namely—

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|--|------------------------------------|
| 47. All machineries and spare parts thereof.         | 7 Paise in the rupee.              |
| 48. Plastic, celuloid and bakelite goods.            | 7 Paise in the rupee.              |
| 49. Ladies hand bags and other types of vanity bags. | 7 Paise in the rupee.              |
| 50. Tinned, bottled or packed milk foods.            | 5 Paise in the rupee.              |
| 51. Petroleum coke and Petroleum gas.                | 5 Paise in the rupee. <sup>2</sup> |

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