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ASSAM ACT XXII OF 1974

(Received the assent of the President on the 26th August, 1974)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1973.

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An

Act

Further to amend the Assam Finance (Sales Tax) Act, 1956.

Preamble.

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

It is hereby enacted in the Twenty-fourth 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, 1973.

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

(3) Sub-section (4) of section 2 of this Act shall
come into force with immediate effect and the other
sub-sections of section 2 shall come into force on the
dates specified therein.

Amendment
of Schedule
to Assam
Act XI of
1956.

2. In the principal Act, in the Schedule :—

(1) for item No. 40, the following shall be, and
shall be deemed to have been, substituted with effect
from 1st April, 1973, namely :—

“Iron and steel as defined in clause (iv) of sec-
tion 14 of the Central Sales Tax Act, 1956 (Central
Act 74 of 1956).....3 paise in the rupee.”

(2) for item No. 46, the following shall be, and
shall be deemed to have been, substituted with effect
from 1st April, 1973, namely :—

Price Rs. 35 paise

"Coal gas, and coal, including coke in all its forms, but excluding charcoal.....3 paise in the rupee."

(3) for item No. 52, the following shall be, and shall be deemed to have been, substituted with effect from 1st April, 1973, namely:—

"white sheets, plain or corrugated..... 7 paise in the rupee."

(4) for item No. 61, the following shall be substituted, namely:—

"Torch and transistor batteries, torch lights and torch bulbs.....7 paise in the rupee."