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The 25th April 1966

No.LJL.6/66/4.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XIII OF 1966

(Received the assent of the Governor on the 19th April, 1966)

THE ASSAM SALES TAX (AMENDMENT) ACT, 1966

[Published in the *Assam Gazette* Extraordinary, dated the 26th April, 1966]

**An
Act**

further to amend the Assam Sales Tax Act, 1947.

Preamble. Whereas it is expedient further to amend the Assam Sales Tax Act, 1947 hereinafter called the principal Act, in the manner hereinafter appearing; Assam Act XVII of 1947.
It is hereby enacted in the Seventeenth Year of the Republic of India as follows:—

- Short title, extent and commencement. **1. (1) This Act may be called the Assam Sales Tax (Amendment) Act, 1966.**
- (2) It shall have the like extent as the principal Act.**
- (3) It shall come into force at once.**

Amendment of Section 10 of Assam Act XVII of 1947. 2. (1) In sub-section (2) of Section 10 of the principal Act, for the comma appearing after the word and figure "Section 9" a fullstop "." shall be substituted and the words "or dealers covered by Section 29" followed by the fullstop "." shall be deleted.

Insertion of Section 24A in Assam Act XVII of 1947. 3. After Section 24 of the principal Act, the following shall be inserted as Section 24A, namely :—

"Assessment of dealers likely to transfer assets to avoid tax. 24A. (1) Notwithstanding anything contained in this Act, if it appears to the Commissioner during any current return period that any dealer is likely, to change, sell, transfer, dispose of or otherwise part with any of his assets with a view to avoiding payment of any liability under the provisions of this Act, the net turnover of such dealer for the period from the expiry of the previous return period to the date when the Commissioner commences proceedings under this Section shall be chargeable to tax in that period.

(2) For the purpose of making an assessment under sub-section (1), the Commissioner may serve a notice upon such dealer requiring him to furnish within such period as may be specified in the notice, a return in the manner and form in which a return under Section 16 is furnished."

Amendment of Section 34A of Assam Act XVII of 1947. 4. In Section 34A of the principal Act, the bracket and figure "(1)" and sub-section (2) shall be deleted.

Amendment of Section 38 of Assam Act XVII of 1947. 5. In Section 38 of the principal Act, after clause (10) the following shall be inserted as clause (10A), namely :—

"(10A) Prevents or obstructs any Officer-in-Charge of a check post or barrier from making any entry or inspection of goods or in intercepting, detaining or searching any vehicle or boat carrying goods ; or"

Insertion of new Section 44B in the Assam Act XVII of 1947. 6. After Section 44A of the principal Act, the following shall be inserted as Section 44B, namely :—

"Erection of check post, 44B. (1) The State Government may, by notification, set up and erect, in such manner as may be prescribed, check posts and barriers at any place in the State with a view to prevent the evasion of tax payable under this Act.

(2) Every person transporting goods shall, at any check post or barrier, set up and erected in accordance with sub-section (1) and before crossing such check post or barrier, file before the Officer-in-Charge of the check post or barrier, if so directed by him, a correct and complete declaration of the goods in such form and in such manner as may be prescribed.

(3) The Officer-in-Charge of the check post or barrier may for the purpose of satisfying himself that the provisions of sub-section (2) are not being contravened, and subject to such restriction as may be prescribed, intercept, detain and search any vehicle or boat which may be suspected of being used for contravening such provisions."

Substitution of the words Naya paisa. 7. For the words "Naya Paisa" and "Naye Paise" wherever they occur in the principal Act, the words "paisa" and "paise" respectively, shall be substituted.

Sub-section (1) of Section 31 of the principal Act to have retrospective effect. 8. The provision of sub-section (1) of Section 31 of the principal Act shall be deemed and always to have been deemed to have formed part of the principal Act, as if the principal Act had been enacted as so amended with effect from 24th December, 1947.

U. TAHBILDAR,
Deputy Secretary to the Govt. of Assam,
Law Department.