

THE ARUNACHAL PRADESH SALES TAX ACT, 1999
(ACT NO. 5 OF 1999)

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ACT

to provide for the levy of tax on sale of goods in the State of Arunachal Pradesh.

WHEREAS the Governor of Assam under the provisions of section 92 of the Government of India Act, 1935 extended the application of the Assam Sales Tax Act, 1947 (Act 17 of 1947) by notification No. Ex. Misc/5/48-AD dated 2nd February, 1948 to the EXCLUDED AREAS later came to be known as North East Frontier Agency (NEFA) now called as Arunachal Pradesh and the law as it stood on the date of extension in 1948 continued to be in force till date to Arunachal Pradesh and no changes in the form of amendments to suit the local requirements were made. The Assam Act also stood repeated in 1993.

WHEREAS with a view to provide for orderly management of the sale tax system and regulating the sales of goods within the State of Arunachal Pradesh and also keeping in view the definition of tax on sale or purchases of goods in terms of C1 (29A) of 366 of the Constitution of India, it is expedient to provide a comprehensive law to meet the local requirements and to take more effective measures for levying of a tax on the sale of goods within the State of Arunachal Pradesh ;

Be it enacted in the fiftieth year of the Republic of India as follows:

Short Title Extent and Commencement.

1. (1) This Act may be called the Arunachal Pradesh Sales Tax Act, 1999.

(2) It extends to the whole of Arunachal Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

NOTE:

[In view of the provisions of section 106 of the Arunachal Pradesh Goods Tax Act, 2005 (Act no 3 of 2005) Which received the assent of the Governor on 10th March, 2005) and published in the Arunachal Pradesh E.O. Gazette No. 139, Vol. XIII dated 16th March, 2005), the said Act namely, The Arunachal Pradesh Sales Tax Act, 1999 (Act 5 of 1999), has been repealed and no longer exist in statutes books.

