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EXTRAORDINARY

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No. 120 Shillong, Friday, October 6, 1972, 14th Asvina  
1894 (S. E.)

GOVERNMENT OF ASSAM

LAW DEPARTMENT

The 4th October 1972

NOTIFICATIONS

No.L.JL.333/72/2.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XXI OF 1972

(Received the assent of the Governor on the 26th September, 1972)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1972

[Published in the Assam Gazette Extraordinary,  
dated the 6th October, 1972]

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-third Year of the Republic of India as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1972.

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

(3) (a) The 1st proviso in section 3 of this Act shall be deemed to have come into force with effect from the first day of April, 1963 ;

(b) The 2nd proviso in section 3 of this Act shall be deemed to have come into force with effect from the first day of April, 1966 ; and

(c) The other provisions of this Act shall come into force at once.

Amendment of section 2 of Assam Act XI of 1956.

2. In section 2 of the principal Act,—

(1) for clause (3), the following shall be substituted, namely :—

(3) "Person" means and includes :—

(i) an individual,

(ii) a Hindu undivided or joint family,

(iii) a company,

(iv) a firm,

(v) an association of persons or body of individuals, whether incorporated or not,

(vi) a Department of any Government,

(vii) a local authority ; and

(viii) every artificial juridical person, not falling within any of the preceding sub-clauses ;

(2) in clause (9), for sub-clause (ii) the following shall be substituted, namely :—



“(ii) from the resultant balance an amount arrived at by applying the following formula—

$$\frac{\text{Rate of tax} \times \text{resultant balance as mentioned above}}{100 \text{ plus rate of tax}}$$

**Explanation.**—Where the turnover of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of each part of the turnover liable to a different rate of tax.”

Amendment of Section 3 of Assam Act XI of 1956. 3. In section 3 of the principal Act, after the existing proviso, the following provisos shall be inserted, namely:—

“Provided further that during the period commencing on the first day of April, 1963, and ending with the 24th day of October, 1967, the rate of tax in respect of the turnover of goods specified in items No.1 to 15 of the schedule attached to this Act, as it was on the 31st day of March, 1963, shall be and shall always be deemed to have been, 10 paise in the rupee:

Provided further that the rate of tax in respect of the turnover of petroleum coke shall be, and shall always be deemed to have been, 2 paise in the rupee during the period from 1st April, 1966 to 30th June, 1966 and 3 paise in the rupee during the period from 1st July, 1966 to 31st March, 1969.”

Amendment of Schedule to Assam Act XI of 1956.

4. In the Schedule to the Principal Act,—

(1) against item No.16, for the figure and words “7 paise in the rupee”, the figure and words “12 paise in the rupee” shall be substituted;

(2) for item No.17, the following shall be substituted, namely:—

“17. All varieties of tractors and bulldozers including parts and accessories thereof ...  
.....12 paise in the rupee.”

(3) for item No.19, the following shall be substituted, namely:—

“19. Bricks and tiles (kiln burnt) other than mosaic (masonry) tiles ..... 7 paise in the rupee.”



- (4) against item No. 20, for the figure and words "6 paise in the rupee" the figure and words "10 paise in the rupee" shall be substituted.
- (5) for item No. 21, the following shall be substituted:—
- "21. Hair oils, tooth-paste, tooth-powder and tooth brush.....7 paise in the rupee."
- (6) for item No. 28 (d), the following shall be substituted, namely:—
- "(d) Ayurvedic, Homoeopathic and Unani medicines except those covered by item No. 67 of this Schedule."
- (7) for item No. 29, the following shall be substituted, namely:—
- "29. Paints, colours, laquers and varnishes including glue, polish, turpentine, enamels and indigo.....7 paise in the rupee."
- (8) after item No. 29, as so substituted, the following shall be inserted as item No. 29A, namely:—
- "29A. Brushes, sand-paper and other abrasives by whatever name known.....7 paise in the rupee."
- (9) for item No. 33, the following shall be substituted, namely:—
- "33. Sewing machines, knitting machines and parts and accessories thereof.....7 paise in the rupee."
- (10) in item No. 67, between the words "preparations" and "containing", the following shall be inserted, namely:—
- "under any pharmacopoeia".
- (11) after item No. 68, the following shall be inserted as item No. 69 and 70 namely:—
- "69. Cosmetics and toilet requisites including scents, perfumes, snows, powders and lipstick excluding those covered by item No. 21..... 12 paise in the rupee".
- "70. Maosic (masonry) tiles ..... 12 paise in the rupee".



Validation of  
assessment,  
etc.

5. Notwithstanding anything contained in any judgement, decree or order of any Court or authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under provisions of the principal Act in respect of the turnover of goods specified in item No. 1 to 15 of the Schedule attached to the principal Act before the commencement of this Act, shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been made, taken or done under the principal Act as amended by this Act and accordingly, all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law.

Md. SAADULLAH,  
Joint Secretary to the Govt. of Assam,  
Law Department.

The 4th October 1972

No. L.JL.338/72/2.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XXII OF 1972

(Received the assent of Governor on the 26th September, 1972)

THE ASSAM ELECTRICITY DUTY (AMENDMENT) ACT, 1972

[Published in the *Assam Gazette, Extraordinary*  
dated the 6th October, 1972]

An  
Act

to amend the Assam Electricity Duty Act, 1964

Preamble

Whereas it is expedient to amend the Assam Electricity Duty Act, 1964, hereinafter called the principal Act, in the manner hereinafter appearing ;

Assam Act  
XXX of  
1964.

It is hereby enacted in the Twenty-third Year of the Republic of India as follows:—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam Electricity Duty (Amendment) Act, 1972.

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