



অসম

ৰাজপত্ৰ

# The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত-কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

---

নং 168 দিশপুৰ, বৃহস্পতিবাৰ, 15 ডিচেম্বৰ, 1977, 24 অগ্রহায়ণ, 1899 এক  
No. 168 Dispur, Thursday, December 15, 1977, 24th Agrahayana,  
1899 (S. E.)

---

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT

NOTIFICATION

The 15th December 1977

No.LGL.177/77/3.—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 1977

(Received the assent of the Governor on 13th December, 1977)

THE ASSAM PURCHASE TAX (AMENDMENT)  
ACT, 1977

An

Act,

*further to amend the Assam Purchase Tax Act, 1967*

Preamble

Whereas it is expedient further to amend the Assam Purchase Tax Act, 1967, hereinafter referred to as the principal Act in the manner hereinafter appearing;

Assam Act  
XIX of  
1967.

It is hereby enacted in the Twenty-eighth year of the Republic of India as follows :—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam Purchase Tax (Amendment) Act, 1977.

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

(3) It shall come into force at once.

Amendment  
of Section 2  
of Assam Act  
XIX of 1967.

2. In Section 2 of the principal Act, after clause (1), the following shall be inserted as clause (1A), namely:—

“ (1A) “ Business ” includes—

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with the motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture adventure or concern; and

(ii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern; ”



Amendment  
of Section 21  
of Assam Act  
XIX of 1967.

3. For Section 21 of the principal Act, the following shall be substituted, namely :—

“21. Interest payable by dealer—(1) if any dealer does not pay into a Government Treasury the full amount of tax payable by him under this Act by the due date simple interest at the rate of twelve per centum per annum from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the due date falls short of the tax payable. No interest under this sub-section shall be payable if the amount of tax paid by the due date is not less than ninety per centum of the tax payable.

(2) If such tax is not paid within a period of sixty days from the due date, then in addition to interest payable under sub-section (1), the dealer shall be liable to pay simple interest at the rate of twenty-four per centum per annum from the day commencing after the said period of sixty days on the amount by which the tax paid, if any, before the expiry of the said period falls short of the amount of tax payable.

(3) If any dealer does not pay the full amount of tax payable by him under this Act in respect of any period between the 1st day of January, 1968 and the 30th September, 1977 before the commencement of the Assam Purchase Tax (Amendment) Act, 1977 he shall be liable to pay simple interest at the rate of twenty-four per centum per annum from the said date of commencement on the amount by which the tax paid, if any, before such commencement falls short of the tax payable.



(4) Interest under this Section shall be payable till the tax payable is paid in full:

Provided that where a dealer pays a part of the tax payable after the due date or, in a case covered by sub-section (3), after the commencement of the Assam Purchase Tax (Amendment) Act, 1977 he shall be liable to pay interest at the appropriate rate on the whole of the tax payable upto the date of part payment and thereafter on the balance tax payable.

(5) Where any interest becomes payable under this Section, the officer competent to assess the dealer under Section 8 shall record an order to that effect specifying the amount of interest payable and the amount on which and the period for which the interest is payable. Notwithstanding anything contained in this Act, an order under this sub-section can be passed at any time when interest under this Section is found to be due.

(6) Where an order is passed under sub-section (5) of Section 23 in respect of any dues, any interest relatable to the same dues and accrued under this Section upto the date of such order and any further interest accruing after such date shall be recovered in the course of proceedings initiated in accordance with the said sub-section (3) in respect of the said dues and for that purposes no order under sub-section (5) of this Section or notice under Section 19 shall be necessary in respect of such interest.

**Explanation I**—For the purposes of this Section “tax payable” means the amount of tax as finally assessed under this Act.

**Explanation II**—For the purposes of this Section tax payable shall



be deemed to be due for  
payment as follows :

For any period :—

- |   |                     |
|---|---------------------|
| (a) from 1st April to 30th June           | by 31st<br>July.    |
| (b) from 1st July to 30th Sep-<br>tember. | by 31st<br>October. |
| (c) from 1st October to 31st<br>December. | by 31st<br>January. |
| (d) from 1st January to 31st<br>March.    | by 30th<br>April.   |

U. TAHBILDAR,  
Secretary to the Govt. of Assam,  
Legislative Assembly.