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# The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT

NOTIFICATION

The 15th December 1977

**No.LGL.174/77/3.**—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XX OF 1977

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

THE ASSAM SALES TAX (AMENDMENT) ACT, 1977

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 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 Sales 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 XVII of  
1947.

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

“(1B) “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 16  
of Assam Act  
XVII of  
1947.

3. In Section 16 of the principal Act, in sub-section (3), in the proviso, between the figure "34" and the punctuation mark "." at the end of the proviso, the following shall be inserted, namely :—

"or in the case of sales covered by a notification under sub-section (5) of Section 34 by such evidence as may be specified in the notification."

Amendment  
of Section 32  
of Assam Act  
XVII of  
1947.

4. In Section 32 of the principal Act, for sub-section (10), the following shall be substituted, namely :—

"(10) Section 5 of the Indian Limitation Act, 1963 (Central Act XXXVI of 1963) shall apply to an application to the High Court under this Section."

Amendment  
of Section 34  
of Assam Act  
XVII of  
1947.

5. In Section 34 of the principal Act, after sub-section (4), the following shall be inserted as sub-section (5), namely :—

"(5) Notwithstanding anything contained in sub-sections (2) and (3), the State Government may provide by notification that the tax payable under this Act in respect of any sale or class of sales and subject to such conditions as may be specified in the notification need not be paid in the manner provided in sub-sections (2) and (3) by the dealer making the sale but shall be deposited by the person, body or authority to whom the sale has been made in such manner as may be laid down in the Notification."

Amendment  
of Section  
35A of Assam  
Act XVII of  
1947.

6. For Section 35A of the principal Act, the following shall be substituted, namely :—

"35A. 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 Sales 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 Sales Tax (Amendment) Act, 1977  
he shall be liable to pay interest at the appropriate rate on the whole of the tax payable up to 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 17 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 (3) of Section 36 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 33 shall be necessary in respect of such interest.

(7) The provisions of this Section shall not apply to tax payable in respect of sales covered by a notification under sub-section (5) of Section 34.

*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 September—  
by 31st October.
- (b) from 1st October to 31st March—  
by 30th April.”

Amendment of Section 36 of Assam Act XVII of 1947. 7. In Section 36 of the principal Act, after sub-section (3), the following shall be inserted as sub-section (4), namely:—

“(4) The provisions of this Section shall not apply to tax payable in respect of sales covered by a notification under sub-section (5) of Section 34.”

Amendment of Section 38 of Assam Act XVII of 1947. 8. In Section 38 of the principal Act, in sub-section (9A), between the words “him” and the punctuation mark “;”, the following shall be inserted, namely:—

“other than tax assessed in respect of sales covered by a notification under sub-section (5) of Section 34.”

Amendment of Schedule II to Assam Act XVII of 1947. 9. In the Schedule II to the principal Act, for item No. 1 the following shall be substituted, namely:—

“1. Declared Goods—4 paise in the rupee.”

Amendment of Schedule III of Assam Act XVII of 1947. 10. In Schedule III to the principal Act, item No. 34 shall be deleted.

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