



অসম

ৰাজপত্ৰ

# The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত-কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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নং 100	দিগপুৰ, বঙ্গবাব, 3 এপ্ৰিল, 1979, 13 চ'ত, 1901 শক
No. 100	Dispur, Tuesday, 3rd April, 1979, 13th Chaitra, 1901 (S. E.)

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## GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT

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### NOTIFICATION

The 2nd April 1979

**No.LGL.41/79/14.**—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.



ASSAM ACT V OF 1979

(Received the assent of the Governor on 31st March, 1979)

THE ASSAM SALES TAX (AMENDMENT) ACT, 1979

An

Act

further to amend the Assam Sales Tax Act, 1974.

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 Thirtieth 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, 1979.

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

(3) It shall come into force from the 1st day of April, 1979.

Amendment  
of Section 3  
of Assam  
Act XVII  
of 1947.

2. In Section 3 of the principal Act, for sub-section (1), the following shall be substituted, namely :—

\* Liability  
to tax.

(1) Subject to the provisions of this Act and with effect from the commencement of the Assam Sales Tax (Amendment) Act, 1979, every dealer whose gross turnover from sales which have taken place either wholly in Assam or both in and outside Assam during the twelve months immediately preceding the date of such commencement exceeded Rs. 20,000 (hereinafter referred to as "the taxable quantum") shall be liable to pay tax under this Act on sales which have taken place in Assam on and from the date of such commencement :



Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into on or before the 1st day of February, 1948."

Amendment  
of Schedule  
III of Assam  
Act XVII  
of 1947.

3. In Schedule III to the principal Act, the following shall be inserted as item No.34, namely :---

"34 (i) Rum sold at Defence Services installations.

Exemption is allowed on condition that rum is sold to personnel of Defence Services strictly for personal consumption.

(ii) Rum sold to personnel of the Armed Branch Police of the Government of Assam.

Exemption is allowed on condition that rum is sold to personnel of Armed Branch Police of the Government of Assam strictly for personal consumption on production of an identity certificate from the Deputy Commissioner or Sub-divisional Officer of the area."

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