

ASSAM ACT No.XV OF 1961

THE ASSAM SALES TAX (AMENDMENT) ACT, 1961

(As passed by the Assembly)

Received the assent of the Governor on the 10th May 1961

[Published in the *Assam Gazette*, Extraordinary, dated the 15th May 1961]

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 ;

And whereas previous sanction of the President of India has been obtained under proviso to Article 304(b) of the Constitution of India ;

It is hereby enacted in the Twelfth 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, 1961.

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

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

Amendment
of Section 38
of Assam Act
XVII of
1947.

2. In Section 38 of the Principal Act:—

(1) For the marginal note "Failure to furnish returns, etc.", the marginal note "Offences and penalties" shall be substituted.

(2) In clause (9), between the words "fraudulently" and "evades" the words "or wilfully" shall be inserted.

(3) After clause (9), the following shall be inserted as clause (9A), namely:—

"(9A) fails to pay within the time allowed any tax assessed or any penalty levied on him ; or"

Amendment of Section 41 of Assam Act XVII of 1947. 3. For sub-section (1) of Section 41 of the Principal Act, the following shall be substituted, namely:—

“(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after institution of criminal proceedings under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence—

(a) Where the offence consists of the failure to pay, or the evasion of, any tax recoverable, under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.”

Deletion of certain sections of Assam Act XVII of 1947. 4. Sub-sections (18), (19) and (20) of section 2, sections 3A, 44B, 44C, 50A, 54 and 55 of the Principal Act shall be deleted.

Amendment of Schedule III to Assam Act XVII of 1947. 5. In Schedule III to the Principal Act—

Item No.32 shall be deleted.

ASSAM ACT No.XVI OF 1961

THE ASSAM TAXATION LAWS VALIDATION ACT, 1961

(As passed by the Assembly).

Received the assent of the Governor on the 10th May 1961

[published in the Assam Gazette, Extraordinary, dated the 15th May 1961]

An Act

to validate certain taxation laws of the State of Assam.

Preamble.

WHEREAS the Assam Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1954 has been declared invalid and unconstitutional by the Supreme Court of India for not enacting the same with the previous sanction of the President of India as required under the provisions of Part XIII of the Constitution of India ;

Assam Act XIII of 1954.