

ASSAM ACT XII OF 1954.

THE ASSAM SALES TAX (AMENDMENT) ACT, 1954

(Received the assent of the Governor on the 5th April 1954)

(Passed by the Assembly)

[Published in the *Assam Gazette*, Extraordinary, dated the 7th April 1954]*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 (Act XVII of 1947), hereinafter called the principal Act in the manner hereinafter appearing ;

It is hereby enacted as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Sales Tax (Amendment) Act, 1954.

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

(iii) It shall come into force at once.

2. Deletion of sub-section (15) of Section 2.—Sub-section (15) of Section 2 of the principal Act shall be deleted.

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

“3. (1) Subject to the provisions of this Act and with effect from the commencement of the Assam Sales Tax (Amendment) Act, 1954, 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.12,000 (hereinafter referred to as “the taxable quantum”) shall be liable to pay tax under this Act on sales which have taken place or deemed to 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.

(2) Nothing in sub-section (1) shall, except in cases covered by the first proviso to sub-section (12) of section 2 of this Act be deemed to render any dealer liable to tax on the sale of goods where such sale takes place—

(i) outside the State of Assam ;

(ii) in the course of the import of the goods into, or export of the goods out of, the territory of India ; or

(iii) in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(3) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act with effect from the first of April of the year during which his gross turnover from sales which have taken place either wholly in Assam or both in and outside Assam first amounts to or exceeds the “taxable quantum” :

Provided that such dealer shall not be liable to pay the tax under this Act during such year in respect of his gross turnover upto the ‘taxable quantum’ specified in sub-section (1).



(4) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years, during each of which his gross turnover from sales which have taken place either wholly in Assam or both in and outside Assam has failed to amount to or exceed the 'taxable quantum' and on the expiry of this period, his liability to pay tax under this Act shall cease.

(5) Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (4) shall again be liable to pay tax with effect from the first of April of the year during which his gross turnover from sales which have taken place either wholly in Assam or both in and outside Assam again amounts to or exceeds the "taxable quantum".

(6) Where a dealer liable to pay tax under this Act starts a new business, partnership firm or concern, whether by changing the constitution, style or name of the previous business, partnership firm or concern shall notwithstanding anything contained in the proviso to sub-section (3) of this section, be liable to pay tax on sales which have taken place or deemed to have taken place in Assam from the date of the commencement of the said business, partnership firm or concern as the case may be.

4. Amendment of sub-section (1) of Section 10.—At the end of sub-section (1) of Section 10 the semi-colon shall be substituted by a full stop and the following sentence shall be added, namely :—

"The Commissioner shall register a dealer who fails to apply for registration within a specified time."

5. Amendment of clause (4) of Section 15.—For clause (4) of Section 15 of the Principal Act the following shall be substituted, namely :—

"(4) In respect of articles specified below the per centum as shown against each item of the balance remaining after making the deductions admissible under clauses (1), (2) and (3).

1. Luxury goods as specified in Schedule 1...	Five and seven-eighths per centum.
2. Cigarettes, cigars, and smoking tobacco... in sealed containers.	Eight and four-sevenths per centum.
3. Other goods 	Three and one-thirty second per centum.

6. Substitution of Section 31.—For Section 31 of the Principal Act, the following shall be substituted, namely :—

"31. (1) The Commissioner may out of his own motion, call for and examine the records of any proceedings which have been taken under this Act by any person appointed under section 8 to assist him and revise, subject to the provisions of this Act and after such enquiry as may be deemed necessary, any order passed in such proceedings ;

Provided that no order prejudicial to a dealer shall be passed under this sub-section without giving him a reasonable opportunity of being heard.

(2) The Commissioner may also on petition filed within ninety days of the service of the order passed under Section 30 of this Act and after giving the petitioner an opportunity to be heard, revise such order and make such order as he thinks fit.

(3) Any order passed by the Commissioner under sub-sections (1) and (2) shall, subject to the provisions of Section 32, be final.

7. Amendment of Section 32.—In Section 32 of the Principal Act—

(a) for sub-section (2) the following shall be substituted, namely:—

“Within sixty days from the date of service of any order under sub-section (4) of Section 30 or sub-section (1) or (2) of Section 31, the dealer may, by petition in writing, require the Board to refer to the High Court any question of law arising out of such order or the Board may make such reference out of its own motion. Where the petition is made by a dealer, it shall be accompanied by a fee of one hundred rupees”.

(b) The words “or the Commissioner, as the case may be”, occurring in sub-sections (3) and (4) shall be deleted.

8. Amendment of clause (c) of sub-section (3) of Section 42.—In clause (c) of sub-section (3) of section 42 of the Principal Act the words “the State” shall be substituted by the words “this or any other State Government.”

9. Amendment to Schedule II.—In Schedule II to the Principal Act the following shall be inserted after serial No.1 as serial 1A:—

“1A Cigarettes, Cigars, and
smoking tobacco in sealed
containers.

... ... One anna and six pies
in the rupee”.

ASSAM ACT XIII OF 1954

THE ASSAM TAXATION (ON GOODS CARRIED BY ROAD OR INLAND WATER-WAYS) ACT, 1954

(Passed by the Assembly)

(Received the assent of the Governor on the 9th April 1954)

[Published in the *Assam Gazette*, dated the 14th April 1954]

An

Act

to provide for the levy of a tax on certain goods carried by road or inland water-ways in the State of Assam

Preamble.—WHEREAS it is expedient to impose a tax on certain goods carried by road or inland water-ways;

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Taxation (on goods carried by roads or inland water-ways) Act, 1954.

(2) It extends to the whole of Assam.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context—

(1) “Baler” means a person who owns or possesses a pressing machine for the compression of jute into bales.

(2) “Boat” means a vessel or watercraft propelled or pulled or towed by and or steam or mechanical power or any other device;