

Act No XX of 1999

পঞ্জীকৃত নম্বৰ ৭৬৮/৯৭

Registered No.768/97

অসম



ৰাজপত্ৰ

মমত্বমমনি

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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নং ২২ দিশপুৰ, বুধবাৰ, ২ ফেব্ৰুৱাৰী, ২০০০, ১৩ মাঘ, ১৯২১ (শক)  
No. 22 Dispur, Wednesday, 2nd February, 2000, 13th Magha, 1921 (S.E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

NOTIFICATION

The 18th December, 1999

No.LGL.114/97/95:--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XX OF 1999  
(Received the assent of the Governor on 12th December, 1999)

THE ASSAM GENERAL SALES TAX  
(SECOND AMENDMENT) ACT, 1999

AN

ACT

**Preamble.** further to amend the Assam General Sales Tax Act, 1993.

Whereas it is expedient further to amend the Assam Act  
Assam General Sales Tax Act, 1993, hereinafter XII of  
referred to as the principal Act, in the manner 1993.  
hereinafter appearing ;

It is hereby enacted in the Fiftieth Year of the Republic of  
India as follows :-

**Short title,  
extent and  
commence-  
ment.**

1. (1) This Act may be called the Assam General Sales Tax  
(Second Amendment) Act, 1999.  
(2) It shall have the like extent as the principal Act.  
(3) It shall come into force at once.

**Insertion of  
new sections  
5A and 5B.**

2. In the principal Act, after section 5, the following new  
sections shall be inserted as section 5A and section 5B,  
namely :-

**"Appeal to the  
Assam Board  
of  
Revenue.**

5A. Until the Assam Sales Tax Appellate Tribunal is  
constituted under section 5, appeals against orders under  
section 34 and section 36 may be preferred before the  
Assam Board of Revenue.

**Procedure of  
Appeal.**

- 5B. (1) Any dealer, aggrieved by an order passed in  
appeal under section 34 or in revision under section  
36, may appeal to the Assam Board of Revenue  
within ninety days from the date on which the order  
has been communicated to him.
- (2) The Assam Board of Revenue may admit an appeal  
after the expiration of the ninety days referred to in  
sub-section (1) if it is satisfied that for reasons  
beyond the control of the appellant or for any other  
sufficient reasons it could not be filed within time.
  - (3) An appeal to the Assam Board of Revenue shall be in  
the prescribed form and varified in the prescribed

manner, and shall be accompanied by a fee of five hundred rupees.

(4) The Assam Board of Revenue may, after giving the dealer an opportunity of being heard, pass such orders thereon, as it thinks fit and shall communicate such orders to the dealer and the commissioner."

**Amendment of section 9.** 3. In the principal Act, in section 9, in sub-section (4), after the existing provision, the following proviso shall be inserted, namely :-

"Provided that the State Government may withdraw any such exemption granted under any scheme at any time as it may think fit and proper."

**Amendment of section 21.** 4. In the principal Act, in section 21, the words "a return has been furnished by a dealer for any period and" shall be omitted.

**Amendment of section 35.** 5. In the principal Act, in section 35, in sub-section (1), between the words "by Tribunal" and "may", the following words, figure, brackets and punctuation mark shall be inserted, namely :-

"or under sub-section (4) of section 5B, by the Assam Board of Revenue."

**Amendment of section 46.** 6. In the principal Act, in section 46, -

(i) for sub-section (7), the following shall be substituted, namely :-

"(7) The documents referred to in sub-section (4) and (5) shall be as may be prescribed." ;

(ii) in sub-section (14), for clause (i), the following shall be substituted, namely :-

"(i) Such documents as may be prescribed, and,"

**Amendment of section 46A.** 7. In the principal Act, after section 46, the following shall be inserted as section 46A, namely :-

"Registration of Transporter, carrier etc.

"46A. For carrying out the purposes of section 46 every Transporter, carrier or Transporting Agent, operating its transport business relating to taxable goods in Assam, shall be required to obtain a Certificate of Registration in the prescribed manner from the Commissioner or any officer appointed under section 3 to assist him, on payment of such fees as may be prescribed."

Insertion of new section 58A. 8. In the principal Act, after section 58, the following shall be inserted as section 58A, namely :-

"58A. Penalty for not registering as Transporter etc., whoever being liable to get himself registered under the provisions of section 46A of this Act, fails to do so shall, on conviction, be punishable with imprisonment of either description for a term which may extend to one year or with fine or with both."

M. K. DEKA,  
Secretary to the Govt. of Assam,  
Legislative Department.