

Repeal and
saving.

3.(1) The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Ordinance, 1971 is hereby repealed. Assam Ordinance XV of 1971.

(2) Notwithstanding such repeal, anything done or any action taken under the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Ordinance, 1971 shall be deemed to have been done or taken under this Act as if this Act has commenced on the thirteenth day of December, 1971 (the date of promulgation of the Ordinance).

ASSAM ACT VI OF 1972

THE ASSAM PASSENGERS AND GOODS TAXATION (AMENDMENT) ACT, 1971.

[Received the assent of the President on the 27th January 1972]

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An
Act

to amend the Assam Passengers and Goods Taxation Act, 1962.

Preamble Whereas it is expedient further to amend the Assam Passengers and Goods Taxation Act, 1962, hereinafter called the principal Act, in the manner hereinafter appearing; Assam Act XVI of 1962.

It is hereby enacted in the Twenty-second Year of the Republic of India, as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Passengers and Goods Taxation (Amendment) Act, 1971.

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

(3) It shall come into force at once.

Insertion of new section 3A in Assam Act XVI of 1962. 2. After section 3 of the principal Act, the following shall be inserted as section 3A, namely:—

Surcharge on passengers. 3A. (1) There shall be levied, charged and paid to the State Government, besides any dues payable under any law for the time being in force including Sections 3 and 4 of this Act, a surcharge, hereinafter referred to as Passengers Surcharge, on all fares in respect of all passengers carried in a taxable vehicle.

(2) The rate of Passengers Surcharge on any passenger shall be five per centum of the rupee value of the fare in respect of the passenger, the amount of the Surcharge in case of each passenger being rounded to the next higher multiple of ten paise:

Provided that no surcharge shall be payable in respect of any passenger if the fare is less than one rupee.

(3) The Passengers Surcharge shall be payable as if it were a tax under Section 3 of this Act, and the provisions of this Act including the rules thereunder but not including the proviso to section 4 of this Act shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purposes of the said tax accordingly collect and enforce payment of the Passengers Surcharge:

Provided that the State Government may, for facilitating implementation by notification in the Official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of the Passengers Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Passengers Surcharge."

Repeal and Saving.

3. (1) The Assam Passengers and Goods Taxation (Amendment) Ordinance, 1971 is hereby repealed. Assam Ordinance X of 1971.

(2) Notwithstanding such repeal, anything done or any action taken under the Assam Passengers and Goods Taxation (Amendment) Ordinance, 1971 shall be deemed to have been done or taken under this Act as if this Act has commenced on the 4th day of December, 1971 (the date of promulgation of the Ordinance).