



## The Assam Entry Tax (Amendment) Act, 2003

Act 12 of 2003

**Keyword(s):**

**Entry Tax, Specified Goods**

**Amendments appended: 34 of 2005, 6 of 2009, 19 of 2009, 5 of 2011**

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## ASSAM ACT NO. XII OF 2003

(Received the assent of the Governor on 3rd May, 2003)

## THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2003.

AN

ACT

further to amend to the Assam Entry Tax Act, 2001.

Preamble

Whereas it is expedient further to amend the Assam Entry Tax Act, 2001, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act IV of 2001.

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

Short title,

extent and

commencement.

1. (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2003.

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

(3) It shall come into force at once.

Amendment

2. In the principal Act, in section 3, in subsection (5), between the words 'specified goods' and the punctuation mark colon ':', the following shall be inserted, namely :-

"and the State Government may also grant such exemption retrospectively".

ARVIND DAVE  
GOVERNOR OF ASSAM.

K. D. PHUKAN,  
Secretary to the Govt. of Assam,  
Legislative Department.

**ASSAM ACT NO. XXXIV OF 2005**  
(Received the assent of the Governor on 7.9.05)

**THE ASSAM ENTRY TAX (SECOND AMENDMENT) ACT, 2005**

**AN  
ACT**

further to amend the Assam Entry Tax Act, 2001.

**Preamble**

Whereas it is expedient further to amend the Assam Entry Tax Act 2001, hereinafter referred to as the principal Act, in the manner hereinafter appearing; Assam Act IV of 2001.

It is hereby enacted in the Fifty-sixth Year of Republic of India, as follows:-

**Short title, extent and commencement.**

1. (1) This Act may be called the Assam Entry Tax (Second Amendment) Act, 2005.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on and from the 12<sup>th</sup> day of May, 2005.

**Amendment of section 2.**

2. In the principal Act, in section 2, in clause (d), after the word "contract" appearing at the end, the following shall be inserted, namely:-

"and in the case of crude oil specified in entry 38 of the Schedule which are transported through pipelines or otherwise into a local area from any place outside that local area including a place outside the State for consumption, use or sale therein, the ultimate recipient or the refinery, as the case may be, of such crude oil shall be deemed to be the importer."

**Amendment of section 3.**

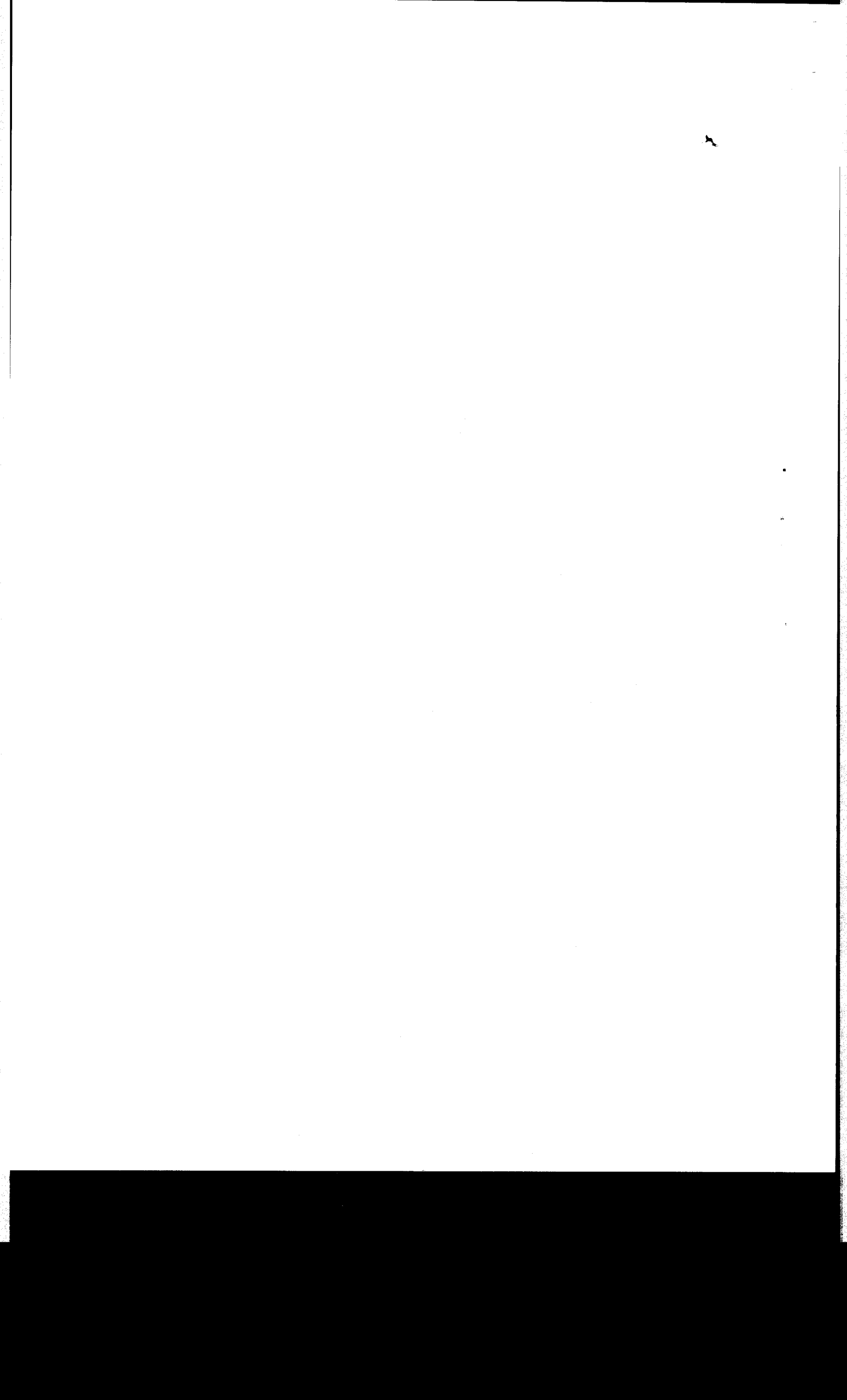
3. In the principal Act, in section 3,--

- (i) for the existing sub-section (1), the following sub-section shall be substituted, namely :-

"(1) There shall be levied and collected an entry tax on the entry of goods specified in the Schedule into any local area for consumption, use or sale therein at such rate, not exceeding twenty per centum, as the State Government may, by notification, fix in this behalf and different rates may be fixed for different class or classes of specified goods and such tax shall be paid by every importer of such goods, whether he imports such goods on his own account or on account of his principal or any other person or takes delivery or is entitled to take delivery of such goods on such entry.";

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(ii) in sub-section (2), for the words, "as shown in the said Schedule", the words, "as may be fixed by the State Government by notification in the Official Gazette" shall be substituted;

(iii) in sub-section (4) shall be omitted.

Insertion of section 3A.

4. In the principal Act, after section 3, the following new section 3A shall be inserted, namely :-

"Composition of tax liability

3A. Notwithstanding anything contained in this Act, the State Government may, by notification published in the Official Gazette and subject to such conditions and restrictions, if any, as may be specified therein, permit any class of importer to pay in lieu of the tax payable under this Act, for any period, an amount linked with the volume or quantity of specified goods or some such other thing to be determined by the State Government by way of composition and to be paid at such intervals and in such manner, as may be specified in such notification."

Insertion of section 8A and 8B.

5. In the principal Act, after section 8, the following new sections 8A and 8B shall be inserted, namely :-

"Utilisation of the proceeds of the tax

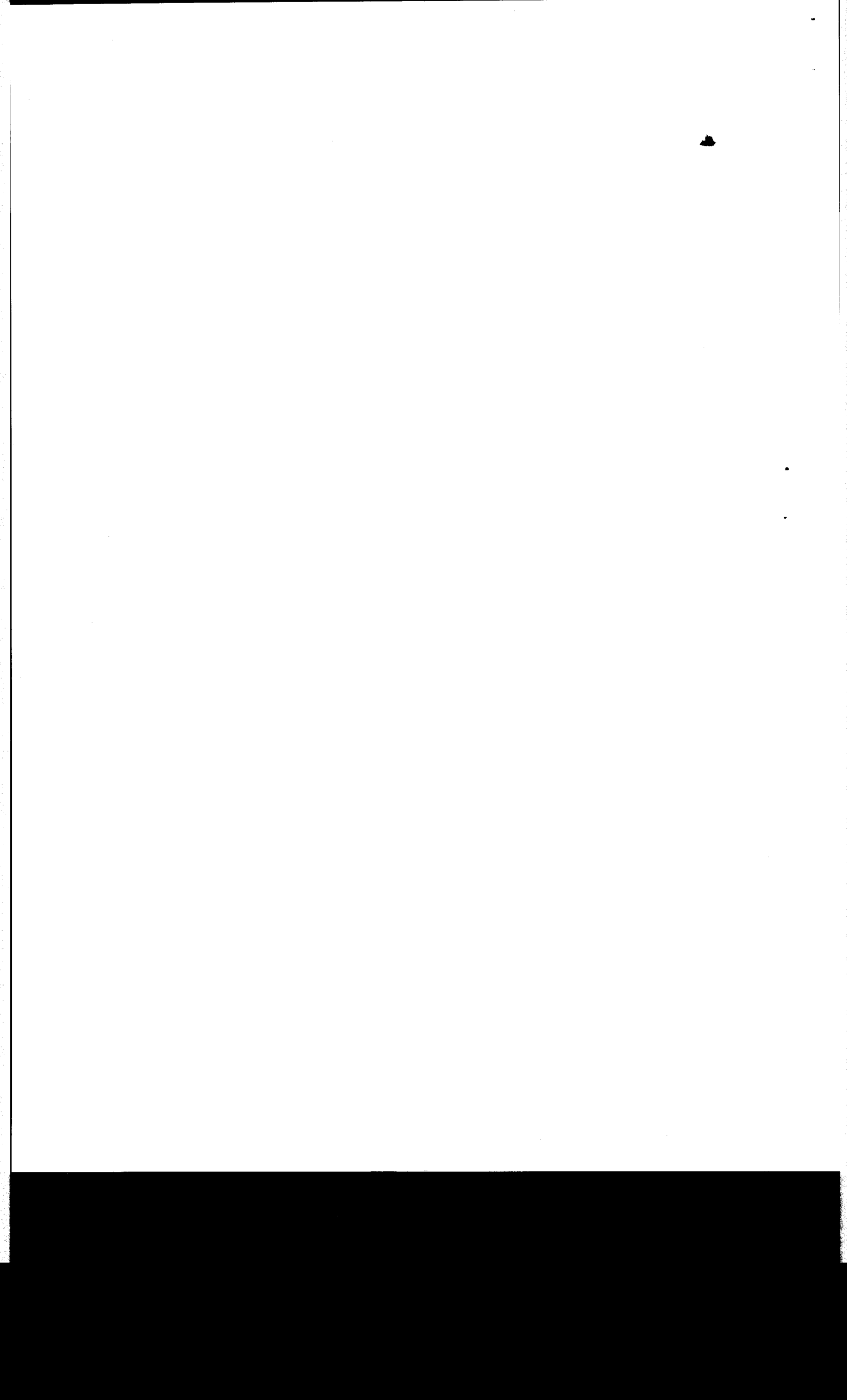
8A. Subject to such condition as may be prescribed such sum of the proceeds of the tax as may be determined by the State Government shall be spent by the State Government for the purpose of development of trading facilities, maintenance of roads and other infra-structures in the local area."

"Presumption that the incidence of the tax has been passed on to the buyer.

8B. (1) Every importer who has paid the entry tax on any specified goods under this Act, shall, unless the contrary is proved by him, deemed to have passed on the full incidence of such tax to the buyer of such goods.

(2) If any claim arises for refund of any tax paid by an importer, he may make an application for refund of such tax to the Prescribed Authority before the expiry of ninety days from the date on which such claim arises in such form and in such manner as may be prescribed and the application shall be accompanied by such documentary evidence as may be required to establish that--

- (a) there was no liability to pay tax under the Act;
- (b) the amount of tax in relation to which the refund is claimed was collected from or paid by him ; and
- (c) the incidence of such tax had not been passed to any other person.



- (3) If, on receipt of any such application, the Prescribed Authority is satisfied that such dealer had not passed on the incidence of tax to any other person and the whole or any part of the amount of tax paid by the applicant is refundable, he may make an order accordingly."

**Amendment of section 9** 6. In the principal Act, in section 9, for the existing sub-section (2), the following shall be substituted, namely :-

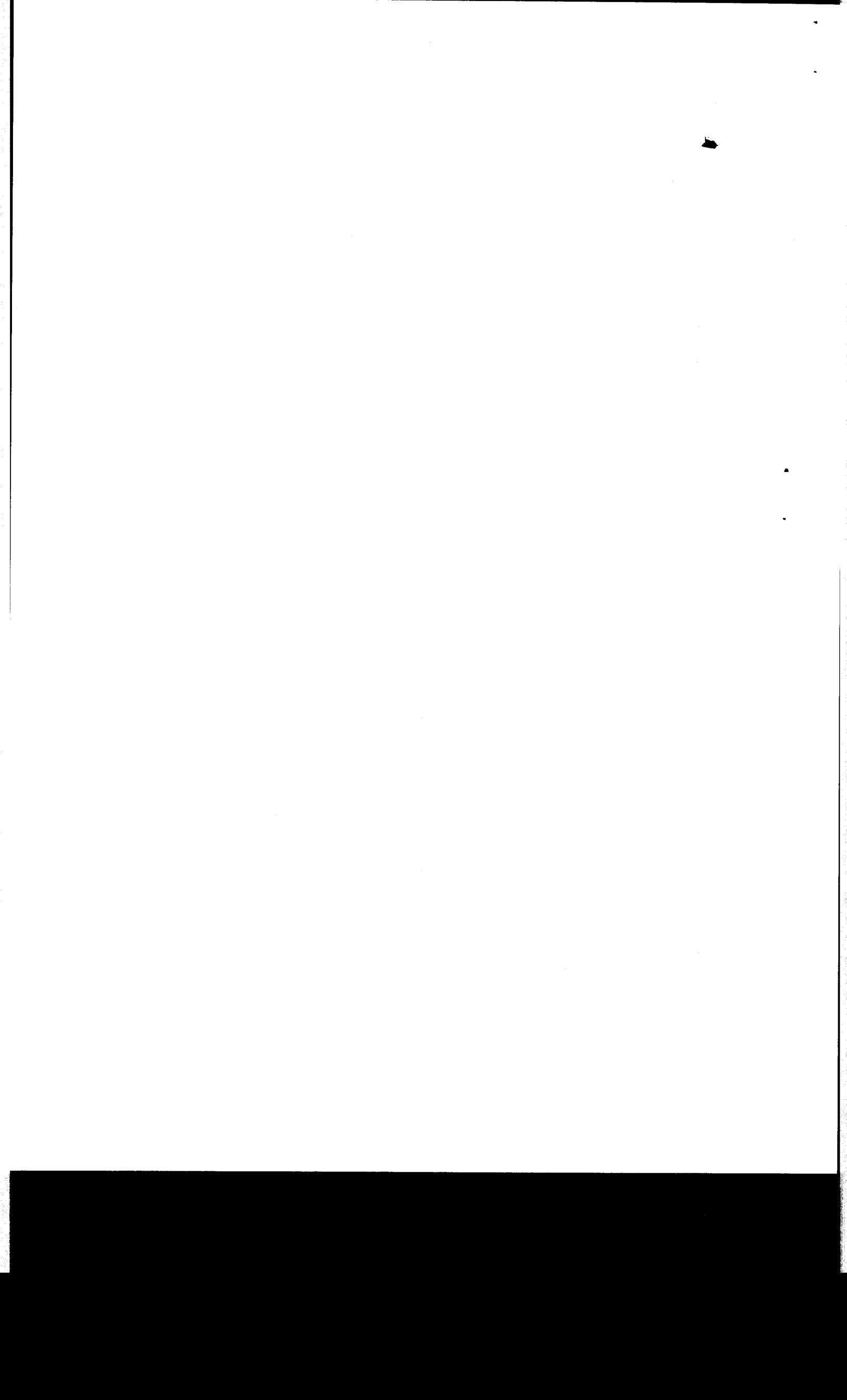
"(2) All rules made and notifications issued by the State Government under this Act shall be laid, as soon as may be, after it is published, before the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions in which it is so laid or the sessions immediately following, and if the State Legislature agrees in making any modifications in the rule or notification or that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification."

**Substitution of Schedule** 7. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely: -

**"SCHEDULE**

[See clause (i) and (k) of section 2].

1. Cement
2. Refrigerators, air coolers, air-conditioning plant, geysers, washing machines, Xerox and Fax machines and Component and parts thereof.
3. Sound transmitting equipment including Telephones, mobile phones, pagers and component and parts thereof.
4. Television sets both coloured and black and white, videocassette recorders, videocassette players, videocassette tapes, wireless reception instrument and apparatus and radios and parts thereof.
5. Type writers including electronic typewriters, Photocopiers, duplicating machines and component and parts thereof.
6. Motor vehicle:
  - (i) Motor cars, motor omni buses, motor vans, motor trucks, chassis of such motor vehicles.
  - (ii) Tractors, bulldozers, excavators, earthmovers and power tillers.
7. Marble, granite and other decorative slabs and articles made therefrom.
8. Computer of all varieties, computer software and hardwares, servers, V -sat and accessories including UPS used with computers.
9. Plants and machineries for industry and construction works (except agricultural machinery).





10. Pump sets of any type.
11. (i) Furnace oil (FO) and Bitumen  
(ii) Light Diesel Oil (LDO)
12. Hospital Equipment.
13. Chemical fertilizers, bone meals, pesticides, insecticides, fungicides, herbicides, rodenticides and weedicides.
14. Diesel generators.
15. HDPE bag and HDPE coated Jute bag /sack and Hessian Jute bag whether Polythen lined or not.
16. Pulses and cereals in all forms.
17. Fish excluding dry fish.
18. Flowers (natural).
19. Ultra High Temperature (UHT) milk.
20. Eggs.
21. Processed fruit juices
22. Items of bell metal and brass
23. Biscuits
24. Gamocho
25. (a) All varieties of textiles viz., cotton, woolen or silken, including rayon, art silk and nylon textiles, whether manufactured by handloom, powerloom or otherwise.  
(b) Mekhela Chadar.
26. Sugar.
27. Bamboo
28. Films of all kinds including X-ray films
29. Live stocks i.e., pig, goat, sheep, poultry
30. Photographic paper
31. Elevators and parts and accessories thereof
32. Aluminium conductor of any kind
33. Intra ocular lens
34. Aluminium plain sheet
35. PVC pipes, tubes and fittings
36. Acrylic yarn in hank form
37. Fabric coated/impregnated with PVC and cellular derivations
38. Crude oil.
39. M.S. Pipes.
40. Tea.
41. Extra neutral alcohol (ENA).
42. Gur, rub gur and jeggary
43. Molasses.
44. Paper corrugated box and paper cartons of all kinds
45. Flexible Laminated Sheet and flexible laminated pouch
46. Wheat product except when imported and sold by Food Corporation of India to Deputy Commissioners and Sub-Divisional Officers of Assam for distribution in any relief operation or for use in connection with any Scheme sponsored by the Government of India or the State Government.
47. (a) Tobacco including cigarette, cheroots, cigar, biri, zarda, khoini, sada and smoking mixture.  
(b) Tobacco mixed pan masala including gutka whether sold under a brand name or not.



48. Tendu Leaves.
49. Rectified spirit.
50. Plain and corrugated iron sheet whether hot or cold rolled
51. Chemicals.
52. Dispenser
53. Coal
54. Declared goods under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which are not mentioned in any of the above entries
55. Other goods not covered by any of the entries above but included in the Schedules of taxable goods attached to the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005)
56. Lime stone and Lime powder.
57. Bauxite
58. Vegetable Oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil except when such goods are imported by STATEFED or its units in Assam."

Repealed and 8.  
savings.

- (1): The Assam Entry Tax (Amendment) Ordinance, 2005 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

Assam  
Ordinance I  
of 2005.

**M. K. DEKA**  
COMMISSIONER AND SECRETARY TO THE GOVT. OF ASSAM,  
LEGISLATIVE DEPARTMENT.  
DISPUR

2009

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. 768/97

অসম  ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 53 দিশপুৰ, বৃহস্পতিবাৰ, 12 ফেব্ৰুৱাৰী, 2009, 23 মাঘ, 1930 (শক)  
No. 53 Dispur, Thursday, 12th February, 2009, 23rd Magha, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 12th February, 2009

**No.LGL.3/2007/150:--** The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VI OF 2009

(Received the assent of Governor on 9th February 2009)

**THE ASSAM ENTRY TAX  
(AMENDMENT) ACT, 2009**

in the State of Assam.

- (2) The details regarding name, location, jurisdiction and infrastructure of the said University are mentioned in the Schedule appended to this Act.

AN

ACT

to amend the Assam Entry Tax Act, 2008.

Preamble.

Whereas it is expedient to amend the Assam Entry Tax Act, 2008, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act No.  
of 2009Amendme  
ction 3.

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

Short title, extent  
and commence-  
ment.

1. (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2009.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

deal and  
ings.Amendment  
of long title.

2. In the principal Act, in the long title, after the words "within the State of Assam", the words and punctuation mark "and to validate certain taxes imposed on entry of goods into any local area in Assam for consumption, use or sale therein and for matters connected thereto or incidental thereto." shall be inserted.

Amendment  
of the  
Preamble.

3. In the principal Act, in the preamble, after the words "within the State of Assam", the words "and to validate certain taxes imposed on entry of goods into any local area in Assam for consumption, use or sale therein" shall be inserted.

Amendment  
of section 1.

4. In the principal Act, in section 1, for sub-section (3), the following shall be substituted, namely:-

"(3) It shall be deemed to have come into force on and from the first day of October, 2001, i.e., the date on which the Assam Entry Tax Act, 2001 came into force."

Assam  
Act No.  
2001Amendment of  
section 2.

5. In the principal Act, in section 2, in sub-section (1), in clause (f), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that in the case of Specified Goods both old and new which are being imported into local area for use therein for a specified period and are taken back after completion of use, the "import value" shall be—

Period of use of the Specified Goods in years

Life of the Specified Goods in years

X Value of the Specified Goods

*Explanation:* Where the Specified Goods is new, the value of the Specified Goods shall be "import value" as defined above. In case of old Specified Goods, the value shall be determined as per depreciated value."

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Amendment of  
Section 3.

6. In the principal Act, in section 3, in sub-section (1), at the end of first proviso, the punctuation mark “.” shall be substituted by punctuation mark “:” and thereafter the following proviso shall be inserted, namely:-

“Provided further that in case of Specified Goods both old and new which are being imported into a local area for use therein for a specified period and are taken back after completion of use, entry tax shall be payable for the period of use, on the value of Specified Goods, which will be proportional to the period of use, value and life of the Specified Goods as provided in clause (f) of sub-section (1) of section 2.”

7. (1) The Assam Entry Tax (Amendment) Ordinance, 2008 is hereby repealed.

Assam  
Ordinance  
II of 2008.

- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

**MOHD. A. HAQUE,**  
Secretary to the Government of Assam,  
Legislative Department, Dispur.

in the State of Assam.

- (2) The details regarding name, location, jurisdiction and infrastructure of the said University are mentioned in the Schedule appended to this Act.

28, 2009

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. 768/97



অসম **ৰাজপত্ৰ**

# THE ASSAM GAZETTE

অসাধাৰণ

## EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

### PUBLISHED BY THE AUTHORITY

নং 259 দিশপুৰ, শুক্ৰবাৰ, 28 আগষ্ট, 2009, 6 ভাদ, 1931 (শক)  
No. 259 Dispur, Friday, 28th August, 2009, 6th Bhadra, 1931 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

### NOTIFICATION

The 28th August, 2009

**No.LGL.3/2007/63** :- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XIX OF 2009

(Received the assent of Governor on 26th August, 2009)

## THE ASSAM ENTRY TAX (SECOND AMENDMENT) ACT, 2009

HAQUE,  
Government of Assam,  
Department, Dispur.

of Ptg. and Sty., Assam Govt.

am, Guwahati-21

AN

ACT

to amend the Assam Entry Tax Act, 2008.

**Preamble.**

Whereas it is expedient to amend the Assam Entry Tax Act, 2008 hereinafter referred to as the principal Act, in the manner hereinafter appearing;

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

**Short title, extent and commencement.**

1. (1) This Act may be called the Assam Entry Tax (Second Amendment) Act, 2009.

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

(3) It shall come into force at once.

**Amendment of section 9**

2. In the principal Act, in section 9, in between the figures and punctuation mark "100," and the figures and punctuation mark "102," the figures and punctuation mark "101," shall be inserted.

**MOHD. A. HAQUE,**  
Secretary to the Government of Assam,  
Legislative Department, Dispur.

GUWAHATI - Printed and published by the Dy. Director (P&S) Directorate of Ptg. and Sty., Assam Guwahati  
(Ex-Gazette) No. 517-500+600-28-8-2009.

GUWAHATI - Printed and published by the Dy. Director (P&S) Directorate of Ptg. & Sty., Assam, Guwahati-2  
(Ex-Gazette) No. 119-500-600-13-2-2009.





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सत्यमेव जयते

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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নং 60 দিশপুৰ, সোমবাৰ, 28 ফেব্ৰুৱাৰী, 2011, 9 ফাগুন, 1932 (শক)  
No. 60 Dispur, Monday, 28th February, 2011, 9th Phalguna, 1932 (S.E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH

## NOTIFICATION

The 28th February, 2011

No. LGL. 3/2007/97.- The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information.

ASSAM ACT NO. V OF 2011

(Received the assent of the Governor on 24th February, 2011)

THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2011

AN  
ACT

further to amend the Assam Entry Tax Act, 2008.

## Preamble.

Whereas it is expedient further to amend the Assam Entry Tax Act, 2008, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act  
XII of  
2008.

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

Short title, extent  
and commence-  
ment.

1. (1) This Act may be called the Assam Entry Tax (Amendment) Act, 2011.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of  
section 3.

2. In the principal Act, in section 3, in sub-section (2), in clause (iii), in the proviso, between the words, "specified goods" and the punctuation mark,"", the following words, figure and bracket shall be inserted, namely:—

"for the purpose of resale as provided in clause (i) of this sub-section".

Amendment of  
section 4.

3. In the principal Act, for the existing section 4, the following shall be substituted, namely:—

"Special  
provision for  
Motor Vehicles

4. (1) Notwithstanding anything contained in any other law for the time being in force, where the liability to pay tax in respect of a motor vehicle arises under this Act and such motor vehicle is required to be registered or a new registration mark is required to be assigned to it in the State under the Motor Vehicles Act, 1988, no Registering Authority shall either register any such motor vehicle or assign any new registration mark to such motor vehicle unless payment of such tax has been made by the person concerned in respect of such vehicle.

Central  
Act 59  
of 1988.

- (2) Where any person causes entry of a motor vehicle into a local area within a period of fifteen months from the date of registration of such vehicle in any Union Territory or any other State under the Motor Vehicles Act, 1988, and that such entry is occasioned as a result of shifting of the place of his residence from such Union Territory or State into this State, the Commissioner may exempt such person from payment of entry tax on entry of such motor vehicle subject to production of proof in this regard."

Central  
Act 59  
of 1988.

Substitution of  
section 9.

4. In the principal Act, for the existing section 9, the following shall be substituted, namely:—

"Applicability of  
the provisions  
of the Assam  
Value Added  
Tax Act, 2003.

Subject to the provisions of this Act and rules made thereunder, sections 19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 52, 53, 55, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 109 and 110 of the Assam Value Added Tax Act, 2003 and the rules made thereunder, orders, notifications issued thereunder shall mutatis mutandis apply to an importer in respect of entry tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this

Assam  
Act  
VIII of  
2005.

Act and the rules framed and orders and notification issued under those sections were mutatis mutandis issued under the relevant sections so incorporated under this Act.”

Amendment of  
Schedule.

5. In the principal Act, in the Schedule,—

(i) The existing serial No. 9 with entries thereto shall be modified as follows:—

“9. All types of plant and machineries  
including parts and accessories  
thereof except agricultural machinery. 2”;

(ii) after existing Serial No. 65, the following new serial Numbers 66 and 67 with entries thereto shall be inserted, namely:—

“66.	Automated Teller Machine	4
67.	Diesel	4.”

MOHD. A. HAQUE,  
Secretary to the Government of Assam,  
Legislative Department, Dispur.