



The Assam General Sales Tax (Amendment) Act, 2004

Act 21 of 2004

Keyword(s):

Chartered Accountant, Compliance, Tax Including Penalty

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ASSAM ACT NO. XXI OF 2004

(Received the assent of the Governor on 9th September, 2004)

THE ASSAM GENERAL SALES TAX (AMENDMENT) ACT, 2004

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ACT

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

Amendment of 5.
section 46.

Preamble.

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

Assam
Act
XII of
1993.

It is hereby enacted in the Fifty-fifth 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 (Amendment) Act, 2004.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment
section 10A.

2. In the principal Act, in section 10A, for the punctuation mark "." occurring at the end, the punctuation mark ":" shall be substituted and after that the following proviso shall be inserted, namely: -

"Provided that in a case where such dealer is required under any other law to get his accounts audited by a Chartered Accountant, it shall be deemed to be sufficient compliance if he gets his accounts audited under such law and furnishes an audit report before the officer as prescribed in the rules, for the purposes of this Act."

Amendment of
section 27.

3. In the principal Act, in section 27, in sub-section (1), in clause (b), for the word "four" occurring between the words "rate of" and "percentum of", the word "eight" shall be substituted.

Amendment of
section 36.

4. In the principal Act, in section 36, in sub-section (2), after the third proviso, the following proviso shall be inserted, namely:-

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"Provided furthermore that the Commissioner may, if it thinks fit for reasons to be recorded in writing and subject to furnishing of such security as the Commissioner may deem fit, admit a revision petition against such order with part payment or without any payment of the disputed amount of tax including penalty, if any, required under this sub-section with a view to mitigate undue hardship which is likely to be caused to the dealer or person if the payment of such disputed amount insisted on."

Amendment of
section 46.

5. In the principal Act, in section 46, in sub-section (15), -

i) in clause (a), between the words "after his entry into the State of Assam and produce it" and "at the time of his exit from the State", the following words shall be inserted, namely: -

"within 15 days from the date of issue of such transit pass"

ii) in clause (d), for the words "thirty days", the words "sixty days" shall be substituted.

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