

The Assam Entry Tax Act, 2001

ASSAM

India

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Act 4 of 2001

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The Assam Entry Tax Act, 2001 Act No. 4 of 2001 Last Updated 12th February, 2020 An Act to levy a tax on the entry of goods into any local area in Assam for consumption, use or sale therein. Preamble. - Whereas it is expedient to provide for the imposition of a tax on the entry of goods into any local area in Assam for consumption, use or sale therein and for matters connected therewith. It is hereby enacted in the Fifty-second Year of the Republic of India as follows :-

1. Short title, extent and commencement.

(1) This Act may be called the Assam Entry Tax Act, 2001. (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, specify.

2. Definitions.

(1) In this Act, unless the context otherwise requires, - (a) "Assessing Authority" in relation to any importer means the authority competent to assess such importer; (b) "Entry of goods into a local area" with all its grammatical variation and cognate expressions means entry of the goods as specified in the Schedule into a local area from any place outside that local area including a place outside the State for consumption, use or sale therein; (c) "Entry Tax" means a tax on the entry of goods into a local area for consumption, use or sale therein, levied and payable in accordance with the provisions of this Act; (d) "Importer" means a person who brings the goods as specified in the Schedule into a local area from any place outside that local area including a place outside the State for consumption, use or sale therein including for consumption or use of such goods in works contract 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; (e) "Local area" means the area comprised within the limits of a local authority including any area which has been or may hereafter

be included in the Municipal Corporation of Guwahati, constituted under the Guwahati Municipal Corporation Act, 1969 or in the Municipality or Town Committee constituted under the Assam Municipal Act, 1956 or any area comprised within a Gaon Panchayat or an Anchalik Panchayat constituted under the Assam Panchayat Act of 1994;(f)"Motor Vehicle" means a motor vehicle as defined in clause (28) of Section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorette, motor omnibuses, motor vans, motor lorries and chasis of motor vehicles and bodies or tankers built or meant for mounting on chasis of motor vehicles, tractors, bulldozers, excavators, cranes, dumpers, three wheelers, road rollers and earthmovers;(g)"Prescribed" means prescribed by Rules made under this Act;(h)"Purchase value" means the value of such goods as ascertained from the original invoice and includes the charges paid or payable for insurance, excise duty, freight charges and all other charges incidentally levied on the purchase of such goods or if such goods have been procured otherwise than by way of purchase, the value determined in the same manner as mentioned :Provided that where the purchase value is not ascertainable on account of non-production or non-availability of original invoice, or where invoice produced is proved to be false, then the purchase value shall be determined on the fair market value of such goods :Provided further that in the case of Specified Goods both old and new which are being imported into any local area for use therein for a specified period and are taken back after completion of their use, the "purchase value" shall be,-

Period of use of the Specified Goods in yearsLife of the Specified Goods in years| x Value of the Specified Goods

Explanation 1. - Where the Specified Goods is new, the value of the Specified Goods shall be ascertained from the "Purchase value" as defined above. In the case of old specified Goods, the value shall be the depreciated value of the goods as ascertained from the original invoice value.Explanation 2. - In calculating the period of use of the Specified Goods in the State in terms of years any fraction of a year, i.e. month/months shall be converted into year by dividing the number of such month or months by twelve ;(i)"Schedule" means Schedule appended to this Act;(j)"Section" means a section of this Act;(k)"Specified Goods" means goods specified in the Schedule;(l)"State Government" means the Government Assam.(2)All expressions used but not defined in this Act and defined in the Assam Value Added Tax Act, 2003, shall have the same meanings assigned to them in that Law.

Chapter II

3. Levy of Tax.

(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 :Provided

that in the 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 their use, entry tax shall be payable on the purchase value of the Specified Goods as ascertained under the second proviso to clause (h) of sub-section (1) of Section 2.(2)The entry tax payable by an importer under this Act shall be charged on the purchase value of the goods specified in the Schedule at the rates as may be fixed by the State Government by Notification in the Official Gazette :Provided that no such tax shall be payable on the entry of the goods which are meant for the exclusive use or consumption of the Defence Department of the Government of India :Provided further that no entry tax shall be levied on the entry of the goods into any local area for consumption or use therein which are the exclusive property of the Union Government :Provided also that no such tax shall be payable on the entry of such goods which are brought for the purpose of sale or use under the Assam Public Distribution of Articles Order, 1982 :Provided further more that no tax shall be levied under this section on the entry of Scheduled goods into a local area, if it is proved to the satisfaction of the assessing authority in such manner as may be prescribed, that such goods have already been subjected to entry tax or that the entry tax has been paid by the importer or any other person under this Act in respect of the same goods.(3)The State Government may, by notification in the Official Gazette grant exemption to any Organisation or Undertaking of the Central Government or of the State Government in respect of such goods as may be specified in such notification, from payment of entry tax on entry of such goods into any local area for consumption or use therein provided that such goods are the exclusive property of such organisation or undertaking.(4)The State Government, by notification in the Official Gazette, add to delete, amend or otherwise modify the said Schedule and also may vary the rates of tax of the goods specified in the Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly.(5)The State Government, if considers it necessary in the public interest so to do, may by notification in the Official Gazette, subject to such conditions and restrictions as it may impose, exempt any importer or class of importers, fully or partially from payment of entry tax on any specified goods :Provided that the State Government may withdraw any such exemption at any time, as it may think fit and proper.

3A. Composition of tax authority.

- 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.

4. Levy of Tax.

(1)Notwithstanding anything contained in Section 3 above, there shall be levied and collected a tax on the entry of any motor vehicle into a local area for use or sale therein by an importer which is liable for registration or assignment of a new registration mark in the State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).(2)The tax shall be payable and paid by an importer within 30 days from the date of the entry of a motor vehicle into the local area or before an

application is made for registration of the vehicle under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), whichever is earlier. Exemption of tax in certain Circumstances (3) No tax shall be levied and collected in respect of a motor vehicle which is registered in any Union Territory or any other State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), fifteen months prior to the date on which a new registration mark is assigned in the State under the said Act. (4) 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 (Central Act 59 of 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. Restriction to Registration etc. (5) 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 (Central Act 59 of 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.

5. Exemption from tax.

- Notwithstanding anything contained in Section 3 and Section 4, and subject to production of documentary proof, no tax under this Act shall be levied in respect of specified goods which are also subject to levy of tax under the provisions of the Assam Value Added Tax Act, 2003 (Assam Act 8 of 2005): (i) if the sales of such specified goods inside the State, made by the importer are sales within the meaning of clause (33) of Section 2 of the said Act, excepting sales falling under sub-clause (ii), (iii) and (iv) of the said clause and if he is liable to pay tax on such sales as a registered dealer under the Assam Value Added Tax Act, 2003; (ii) if the sales of such specified goods are made by the importer in the course of inter state trade or commerce or in the course of export out of the territory of India or such goods are otherwise despatched outside the State by way of stock transfer and if he is a registered dealer under the Central Sales Act, 1956 (Central Act 74 of 1956).

5A. Deductions.

- Where the specified goods, the sales of which are exempted under the Assam Value Added Tax Act, 2003, (Assam Act 8 of 2005), for reasons of such goods being included in Schedule I to the said Act, which after entry into a local area are sold by an importer in the course of inter state trade or commerce or in the course of export out of the territory of India or are despatched outside the State by way of stock transfer, the purchase value of such specified goods subsequently sold or sent out in the manner mentioned above shall, subject to production of proof, be deducted from the total purchase value of determine the taxable purchase value.

6. Principles governing the levy of entry tax.

- The entry tax payable by an importer shall be levied in accordance with the principles as stated below :-(a)Entry tax shall not be payable unless the importer effects entry of the goods specified in the Schedule into a local area.(b)Where any such goods are consumed, used or sold in local area by the importer, it shall be presumed, until the contrary is proved by him, that such goods had entered into that local area for consumption, use or sale therein.

7. Registration, return, assessment, collection etc. of entry tax.

- Subject to the provisions of the Act and the Rules made thereunder, the administration of this Act in so far as it relates to registration submission of returns by the importers and collection of entry tax from them, shall vest in the authorities specified in or under the Assam Value Added Tax Act, 2003, (Assam Act 8 of 2005) and accordingly, the said authorities, empowered to register, receive returns, to assess or reassess and collect tax and enforce payment of any tax under the said Act, shall register, receive returns, assess, re-assess and collect entry tax and enforce payment of entry tax, including imposition and realisation of any penalty payable by an importer under this Act as if the tax or penalty payable by such importer under this Act is a tax or penalty payable under the Law and for this purpose they may exercise all or any of the powers conferred upon them by or under that Law.

8. Provisions of the Assam Value Added Tax Act, 2003, (Assam Act 8 of 2005) to apply.

- Subject to the provisions of this Act and rules made thereunder, Sections 19, 21, 22, 23, 25, 27, 28, 29, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 52, 53, 55, 59, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 94, 95, 96, 97, 98, 99, 100, 102, 106, 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 Act and the rules framed and orders and notifications issued under those sections were mutatis mutandis issued under the relevant sections so incorporated under this Act.

8A. Utilisation of the proceeds of the tax.

- 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 infrastructures in the local area.

8B. Presumption that the incidence of the tax has been passed on to the buyer.

(1) Every importer who has paid the entry tax on any specified goods under this Act, shall, unless the contrary is proved by him, be 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.

9. Power to make rules.

(1) The State Government may, by notification in the Official Gazette and subject to the condition of previous publication, make Rules for carrying out the purpose of this Act: Provided that, if the State Government is satisfied that circumstances exist which render it necessary to take immediate actions, it may dispense with the condition of previous publication of any Rules to be made under this Act. (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.

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 records, video-cassette, 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 agriculture 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 FIDPE coated Jute bag/sack and Hessian Jute bag whether Polythene 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. Gamocha.**
- 25. (a) All varieties of textiles, viz. cotton, woollen 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 8 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.

Schedule 2

Sl. No.	Description of goods	Rate of Entry Tax
1.	All kind of sugar other than candy,confectionery or the like, (except those brought for sale or useunder the Assam Public Distribution Article Order, 1982).	2 paise in the rupee.
2.	Cement	8 paise in the rupee.
3.	Wheat (except those brought for sale or useunder the Assam Public Distribution Articles Order, 1982).	2 paise in the rupee.
4.	Pulses in all forms	2 paise in the rupee.
5.	Mustard oil and Rapeseed oil and admixturethereof.	2 paise in the rupee.

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| 6. | Refrigerators, air coolers, air-conditioningplant, geysers, washing machines, xerox and Fax machine andcomponent and parts thereof. | 8 paise in the rupee. |
| 7. | Sound transmitting equipment includingTelephones, mobile phones, pagers and component and partsthereof. | 8 paise in the rupee. |
| 8. | Television sets both coloured and, black andwhite, video cassette recorders, video cassette players, videocassette tapes, wireless reception instrument and apparatus andradios and parts thereof. | 8 paise in the rupee. |
| 9. | Type writers including electronic type writers,photo copiers duplicating machines and component and partsthereof. | 8 paise in the rupee. |
| 10. | Motor vehicle | 4 paise in the rupee. |