

Assam General Sales Tax Act, 1993

ASSAM

India

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Rule ASSAM-GENERAL-SALES-TAX-ACT-1993 of 1993

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Assam General Sales Tax Act, 1993Last Updated 13th February, 2020Preamble. - Whereas it is expedient to amalgamate, consolidate and amend the Assam Sales Tax Act, 1947, (Assam Act, XVII of 1947), the Assam Finance (Sales Tax) Act, 1956 (Assam Act XI of 1956). The Assam (Sales of Petroleum and Petroleum Products, including, Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1955) and the Assam Purchase Tax Act, 1967 (Assam Act XIX of 1967) in the manner hereinafter appearing:-It is hereby enacted in the Forty-Fourth Year of the Republic of India as follows:-Chapter-I Preliminary

1. Short title, extent and Commencement.

(1)This Act may be called the Assam General Sales Tax Act, 1993.(2)It extends to the whole of the State of Assam(3)It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint and different dates may be appointed for the different provisions of the Act.

2. Definition.

- In this Act, unless the context otherwise requires:-(1)"Appellate Authority" means the Authority authorised by the State Government under sub-section (5) of Section 3 to hear and decided appeals under section 34.(2)"Appointed day" means the date or dates appointed for the commencement of the provisions of this Act under sub-section (3) of the section 1.(3)"Assessing Officer" means any person appointed to assist the Commissioner under sub section (1) of section 3 to whom all or any of the powers of the Commissioner for the levy and collection of tax conferred by or under this Act or rules framed there under has been delegated by the Commissioner under sub section (3) of that section.(4)"Assessment" means an assessment or reassessment of tax payable under this Act.(5)"Business" includes -(i)any trade, commerce, manufacture of any adventure or concern in the nature of trade, commerce or manufacture whether or not such trade, commerce, manufacture adventure or concern is carried on with the motive to make gain or profit and whether or not any

gain or profit accrues therefrom;(ii)the execution of any works contract or transfer of the right to use any goods for any purpose under a lease; and(iii)any transaction including the rendering of any service in connection with or incidental or ancillary to, such trade, commerce, manufacture, adventure, concern, works-contract or lease, or to the setting up of any such business;(6)"Commissioner" means a person appointed to be the Commissioner of Taxes under sub section (1) of section 3;(7)"Company" means a company as defined in section 3 of the Companies Act, 1956 (1 of 1956);(8)"Contractee" means any person at whose instance or for whose benefit a works-contract is executed;(9)"Contractor" means any person executing a works - contract and includes a sub contractor;(10)"Dealer" means any persons who carries on the business of selling or purchasing goods in the State and includes -(i)Government and local authority;(ii)a comparative society or a club or any association which supplies goods to its members or which sells goods supplied to it by its members;(iii)a factor, a broker, a commission agent, a del credere agent, and auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as herein before mentioned or not, who carries on the business of purchasing or selling goods and who has, in the customary of business, authority to purchase or sell goods for and on behalf of, or belong to principals whether resident within or outside the State; and includes a person delivering goods on the purchase or any system of payment of installment or making any sale within the meaning of clause (33) of this section;(iv)a contractor or a lessor;(11)"Declared goods" means goods declared under section 14 of the Central Sale Tax Act, 1956 (74 of 1956), to be of special importance in inter-State trade or commerce and the sale or which is taxable under this Act;(12)"Director" in relation to a company has the meaning assigned to it in the Companies Act, 1956 (1 of 1956);(13)"Financial lease" means a lease, normally irrevocable, that transfers substantially all the risks and rewards incidental to the ownership of an asset which may or may not be eventually transferred;(14)"Firm, partner and partnership" have the meaning respectively assigned to them in the Indian Partnership Act, 1932 (9 of 1932);(15)"Goods" means all kinds of movable properties other than newspapers, actionable claims, stocks, or securities;(16)"Government" means the Central Government or the Government of any State or Union Territory in the Indian Union;(17)"Goods turnover" in respect of any period means the aggregate of the sale prices received or receivable or purchase prices paid or payable by the dealer in respect of all sales or purchases of goods effected by him during such period;(18)"Hire purchase" means an agreement under which goods are let on hire and the hirer has the option to purchase the goods in accordance with the terms of the agreement and under which -(i)possession of goods is delivered by the owner thereof to a person on condition that such persons pays the agreed amount in periodical installments;(ii)the property in the goods is to pass to such person on the payment of the last of such installments ; and(iii)such person has the right to terminate the agreement at any time before the property so passes;(19)"Lease" means any agreement or arrangement whereby the right to use any goods for any purpose is transferred by one person to another whether or not for a specified purpose for cash deferred payment or other valuable consideration without the transfer of ownership and includes a sub lease but does not include any transfer on hire purchase or any system of payment by installments;(20)"Lessee" means any person to whom the right to use any goods for any purpose is transferred under a lease;(21)"Lessor" means any person by whom the right to use any goods for any purpose is transferred under a lease;(22)"Manufacture" with all its grammatical variations and cognate expressions, means producing, making, extracting, altering, ornamenting, blending, finishing or otherwise processing, treating or adapting any goods; but does not include a

works contract or such manufactures or manufacturing processes as may be prescribed;(23)"Month" means the month according to the English calendar;(24)"Official Gazette" means the Official Gazette of the Government of the State;(25)"Operating lease" means a lease other than a financial lease;(26)"Person" means any individual or association or body of individuals and includes a department of the Government, a Hindu undivided or joint family, a firm and a company whether incorporated or not, or a public sector undertaking;(27)"Prescribed" means prescribed by rules made under this Act;(28)"Principal Officer" used with reference to a company or association, means the Secretary, Manager, Managing Agent or Managing Director of the company or the Manager of the association and includes any person connected with the management of the affairs of the company or association upon whom the Commissioner has served a notice of his intention of treating him as the Principal Officer thereof;(29)"Public servant" has the same meaning as in section 21 of the Indian Penal Code, 1860 (45 of 1860);(30)"Purchase price" means the amount paid or payable by a dealer as valuable consideration for the purchase of goods determined in the prescribed manner;(31)"Registered dealer" means a dealer registered under the provisions of this Act;(32)"Rules" means the rules framed under this Act;(33)"Sales" with all the grammatical variations and cognate expressions means any transfer of property in goods by any persons for cash, deterred payment or other valuable consideration, and includes-(i)Any transfer otherwise than in pursuance of a contract of property in any goods for cash, deterred payment or other valuable consideration;(ii)Any transfer of property in goods (whether as goods or in some other form) involved in the execution of a works-contract;(iii)Any delivery of goods on hire purchase or any system of payment by installments or under a financial lease;(iv)Any transfer of the use of any goods under an operating lease;(v)Any supply of goods by an unincorporated association or a body of persons to a member thereof for cash, deferred payment or other valuable consideration;(vi)Any supply, by way of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration;And such delivery, transfer or supply of any goods shall be deemed to be sale of those goods by the person making the delivery, transfer or supply and a purchase of those goods by the person to whom such delivery, transfer or supply is made, but does not include a mortgage, hypothecation, charge or pledge;Explanation. - A sale or purchase shall be deemed to have taken place in the State:-(a)In a case falling under sub clause (ii), if the goods are in the State at the time of their use, application or appropriation for the execution of the works contract notwithstanding that the agreement for the works contract has been wholly or in part entered into outside the State or that the goods have been, wholly or in part, moved from outside the State;(b)In a case falling under sub clause (iii), if the goods are delivered for use in the State;(c)In a case falling under sub clause (iv), if the goods are used by the lessee within the State during any period notwithstanding that the agreement for the lease has been made outside the State or that the goods have been delivered to the lessee outside the State;(d)In any other case if the goods are in the State -(i)In the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and(ii)In the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller, whether the assent of the buyer to such appropriation is prior or subsequent to appropriation;Provided that, where there is a single contract of sale or purchase in respect of goods situated in the State as well as in places outside the State, the provision of the Explanation shall apply as if these were a separate contract of sale or purchase in respect of goods situated in the

State. Explanation 2. - Notwithstanding anything contained in this Act, two independent sales or purchases shall, for the purpose of this Act, be deemed to have taken place-(a)When the goods are transferred from a principal to his selling agent and from the selling agent to his purchaser, or(b)When the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid-(i)To have sold the goods at one rate and passed on the ale proceeds to his principal at another rate; or(ii)to have purchased the goods at one rate and passed them on to his principal at another rate; or(iii)Not to have accounted to his principal for the entire collection or deductions made by him, in the sales or purchase effected by him on behalf of his principal; or(iv)To have acted for a fictitious or non existent principal.(34)"Sale Price" means:-(a)In respect of a sale falling under sub clause (ii) of clause (33) the consideration received or receivable by the dealer in respect of any works contract executed or under execution by him as increased by the market price of any goods supplied or to be supplied to him free of cost or the excess of the market price over the price charged on any goods supplied to be supplied to him at a concessional rate by the contractee or any other person for use, application or appropriation in the works-contract;Explanation. - For the purposes of this sub clause, all contracts in relation to the same works, whether between the same or different persons, shall be deemed to be a single contract, and the person, or whom the Commissioner has served a notice of his intention so to treat him, shall be deemed to be the contractor and all the other persons shall be deemed to be sub-contractors of such contractor;(b)In respect of a sale falling under sub-clause (iii) of clause (33) the price which the goods would have fetched if sold on the date they were delivered;(c)In respect of a sale falling under sub-clause (iv) of clause (33), the consideration received or receivable by the dealer in respect of the lease;Explanation. - For the purposes of this sub-clause the consideration received or receivable by the dealer shall include such amount as may be determined in the prescribed manner in respect of any lump sum payment of whatever nature received or receivable by him in consideration of the lease.(d)In respect of a sale under any other sub-clause of clause (33), the amount received or receivable by a dealer as valuable consideration for the sale of goods including any sum charged, whether stated separately or not for anything done by the dealer in respect of the goods at the time of or before delivery thereof or undertaken to be done after the delivery whether under the contract of sale or under a separate contract but excluding -(i)The cost of outward freight, delivery, or installation or interest when such cost or interest is separately charged, subject to such conditions and restrictions as may be prescribed, and(ii)Any sum allowed as a cash discount according to ordinary trade practice;Provided that in a case where there is no bill of sale or the sale bill is, in the opinion of the assessing authority, for an amount substantially lower than the market price of the goods, the valuable consideration receivable by the dealer shall be taken to be the market price determined in the prescribed manner.Explanation 1. - Any tax, cess or duty which is liable to be paid in respect of any goods before the buyer can obtain delivery and possession of such goods and all costs, expenses and charges incurred before the goods are put in a deliverable state shall, notwithstanding any agreement, covenant or understanding that such tax, cess, duty, costs, expenses or other charges be born or paid by the buyer or any other person, be included in the sale price:Explanation 2. - Where any good are purchased of 500 packed in containers or other packing materials of value which is small in comparison with the value of such goods or such packing is essential or customary for the purchase or sale of such goods then, notwithstanding any agreement to the contrary such containers or other packing materials shall be deemed to have been purchased or sold with such goods and their value, whether charged separately or not, shall be

included in the purchase or sale price of such goods and charged to tax at the rate, if any, applicable to such goods.(35)"State means the State of Assam;(36)"Tax" means the tax payable under this Act on the sale or purchase of goods and includes any tax payable on the transfer of property in goods (whether as goods or in any other form) involved in the a works-contract or on the transfer of the right to use any goods for any purpose;(37)"Tribunal" means the Assam Sales Tax Appellate Tribunal appointed under section 5;(38)"Works contract" means and includes any agreement for carrying out-(i)The construction, fitting out, improvement or repair of any building, road, bridge, dam or other immovable property; or(ii)The installation, fabrication, assembling, commissioning or repair of any plant or machinery, whether or not affixed to any building or other immovable property; or(iii)The overhauling or repairing or dismantling of -(a)Any motor vehicle,(b)Any sea-going vessel,(c)Any other vessel propelled by mechanical means;(d)Any aircraft; or(e)Any equipment or necessary part of any of the aforesaid items; or(iv)The fitting out or fabrication, assembling altering, or re-assembling, blending, furnishing, improving, processing or otherwise treating or adapting any goods; and(v)The supply of goods and provision of known how, designs, labour-supervision inspection, training or other services in connection with any of the operations mentioned in sub-clauses (i) to (iv) above.Explanation. - All contracts including sub-contracts in relation to the same works, for the supply of goods or provision of services by any person shall whether they are between the same or different persons and whether any consideration, is stipulated or not, be deemed to be a single contract constituting the works-contract and the provisions of this Act relating to taxation of the transfer of property in good involved in a works-contract (whether as goods or in some other form) shall apply accordingly; and(39)"Year" means the official financial year of the Government.

Chapter II

Tax Authorities and Appellate Tribunal

3. Tax Authority.

(1)For carrying out the purposes of this Act, the State Government may by notification appoint a person to be the Commissioner of Taxes, together with such other persons to assist him as it thinks fit and may specify the areas or areas over which they shall exercise jurisdiction(2)Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.(3)Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to any person appointed to assist him under sub-section (1).(4)Notwithstanding anything contained in sub-section (1), the Commissioner may transfer any case or matter from any person appointed under sub-section (1) to assist him to any other persons so appointed whether such other person has jurisdiction over the area to which the case or matter relates or not, provided he is otherwise competent to deal with such case or matter in exercise or performance of the powers or duties referred to in sub-section (2).(5)The State Government may authorise an officer, not below the rank of a Deputy Commissioner of taxes appointed under sub-section (1) to exercise the power and perform the function of the appellate authority under section 34.(6)Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties, as may be

required by and under this Act.(7)Where any case is transferred to an Assessing or Appellate Authority under sub-section (4) such authority may deal with the case either de novo or from the stage at which it was transferred.

4. Jurisdiction of Tax Authority not to be called in question.

- No person shall be entitled to call in question the jurisdiction of any authority under section 3 after the expiry of ninety days from the date of the receipt by him of any notice under this Act from such authority.

5. Assam State Tax Appellate Tribunal.

(1)There shall be an Assam State Taxes Appellate Tribunal consisting of such members, including a President, as the State Government may from time to time, deem it necessary to appoint from amongst:-(a)The persons who are qualified to be judges of the High Court, and serving or retired person;(b)And the serving or retired person belong to the Assam Taxation Service who hold or have held a post not below the rank of Deputy Commissioner of Taxes.Provided that where the Tribunal consist of one or more persons who is or are members of the Assam Judicial Services, then he or the senior most amongst them shall be appointed as President.(2)The member of the Tribunal including President so appointed may continue as such till he attains the age of sixty two years.(3)No decision or action of the Tribunal shall be called in question merely on the ground of any vacancy in the Tribunal.(4)The function of the Tribunal may be discharged by any of the members sitting in benches of two or more members as may be determined by the President.(5)If the members of a bench are divided, the decisions shall be the decision of the majority, if there be a majority, but if the members are equally divided they shall state the point or points on which they differ and the case shall be referred by the President of the Tribunal for hearing on such point or points to one or more of the members of the Tribunal and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those who first heard it.(6)Subject to such conditions and limitations as may be prescribed, the Tribunal shall have the power to award costs in any matter decided by it and the amount of such costs awarded against a dealer shall be payable by him as if it were tax due from him under this Act and, in case of default by him, it shall be recovered from him in the manner provided in Chapter VII and the amount of such costs awarded against any authority under this Act shall be payable to a dealer by such authority in such manner as may be prescribed.(7)Subject to the previous sanction of the State Government the Tribunal shall, for the purpose of regulating its procedure (including the place or places at which the Tribunal, the benches or the members thereof shall sit) and providing the rules of business, make regulations under this Act and the rules made thereunder.

6. Persons appointed deemed to be public servants etc.

- All persons appointed under sub-section (1) section 3, and sub-section (1) of section 5 shall be deemed to be public servants with in the meaning of section 21 of the Indian Penal Code, 1860 (45 of 1860).

Chapter III

Incedence and Levy of Tax

7. Liability to Tax.

(1) Subject to the other provisions of this Act, every dealer liable to pay tax under any of the laws repealed by this Act shall with effect from the appointed day for the purpose of this section, be liable to pay tax under this Act on all sales or purchases of goods other than goods specified in Schedule-1..(2) Subject to the other provisions of this Act every dealer to whom sub-section 91) does not apply, shall be liable to pay tax under this Act on all sales or purchases of goods other than goods specified in Schedule 1 with effect from the date immediately following the date on which his gross turnover calculated from the commencement of any year ending after the appointed day first exceeds the taxable quantum at any time within such year.(3) A dealer registered under the Central Sales Tax Act, 1956 (74 of 1956), who is not liable to pay tax under sub-section (1) or (2) above, shall nevertheless be liable to pay tax on his sale of any goods in respect of which he has furnished a declaration under sub-section (4) of section 8 of the said Act, or on the sale of any goods in the manufacture of which such goods have been used and every such dealer who is liable to pay tax shall be deemed to be a registered dealer.(4) Nothing in sub-section (1), (2) and (3) above, shall be deemed to render any dealer liable to tax on the sale or purchase of goods where such sale or purchase takes place:(i) Outside the State;(ii) In the course of the import of the goods into or export of the goods out of, the territory of India; or(iii) In the course of Inter-State trade or commerce(5) Every dealer who has become liable to pay tax under this Act shall continue to be liable until the expiry of three consecutive years during each of which his gross turnover has failed to amount to or exceeds the taxable quantum and on the expiry of this period his liability to pay tax under this Act shall cease.(6) Every dealer whose liability to pay tax under this Act has ceased under the provision of sub-section (5) shall again be liable to pay tax with effect from the first day of April of the year during which his gross turnover again amounts to or exceeds the taxable quantum: Provided that such dealer shall not be liable to pay tax under this Act during such year in respect of his gross turnover upto the taxable quantum.(7) For the purpose of this section "taxable quantum" means:-(i) In the case of a dealer who has more than one place of business in the State or, who is an importer or a manufacturer or a casual dealer or non-resident dealer or an agent of a non-residential dealer on a dealer in whose case the tax is leviable at the point of last purchase Nil.(ii) In the case of a dealer, being a lessor under an operating lease Rs 50,000/-(iii) In respect of any other dealer or contractor or lessor Rs 50,000/-

8. Change of tax and rates.

(1) The tax leviable under section 7 for any year shall be charged on the taxable turnover during such year -(a) In respect of goods specified in Schedule II, at the first point of sale within the State, all the rate or rates specified in that Schedule; Explanation. - Where a person sells a substantial part of the goods manufactured by him or imported by him to another person for sale under the brand name of such other person or for resale as distribution or selling agent or for resale after repacking or subjecting the goods to any other process not amounting to manufacture and the price charged on

resale exceeds the sale price by more than such percentage as may be prescribed in respect of such goods or class of goods, the resale by such other person shall be subject to rules if any, framed in this behalf, the deemed to be at the first point of sale within the State. (b) In respect of goods specified in Schedule III, all the point of last sale within the State, at the rate or rates specified in that Schedule; (c) In respect of goods specified in Schedule IV, at such point or point of sale and at such rate or rates as specified in that Schedule; (d) In respect of goods specified in Schedule V, at such point or points of purchase and at such rate or rates specified in that Schedule; (e) In respect of any transfer of property in goods (whether as goods or any other form) involved in a works-contract of the nature specified in Schedule VI, at the rate or rates specified in that Schedule; and (f) In respect of any operating lease as specified in Schedule VII, at the rate or rates specified in that Schedule; (2) The State Government may, by notification in the Official Gazette, add to or omit from any Schedule any entry or entries or transpose any entry or entries from one Schedule to another or modify or vary any entry or entries or the rate or rates or the point or points of levy or the deductions specified in any Schedule and, thereupon, such Schedule or Schedules shall be deemed to have been amended accordingly. (3) For the purposes of this section "taxable turnover" means the gross turnover during the year as reduced by: (i) The turnover during such year of goods exempted under section 9; (ii) In respect of goods specified in Schedule II, the turnover during such year of goods which is shown, to the satisfaction of the Assessing Authority, to have been subjected to tax in the State; (iii) In respect of goods specified in Schedule III, the turnover during such year of sale to registered dealers of goods specified in the purchasing dealer's certificate of registration as being intended for resale within the State or of containers or other materials for the packing of such goods; (iv) In respect of goods involved in any works-contract specified in Schedule VI - (a) The turnover relating to declared goods, and (b) So much of the labour and other charges incurred by the dealer after the transfer of the property in the goods involved in the works contract or at the option of the dealer such percentage towards labour and other charges of the gross turnover after deducting therefrom the turnover relating to declared goods as is specified in that Schedule; (v) Such other amount as may be prescribed and (vi) From the resultant balance an amount arrived at by applying the following formula - Rate of tax x Resultant balance as mentioned above

100.

+rate of tax Explanation. - Where the taxable turnover of a dealer is taxable at different rate of the goods are specified in different Schedules, the aforesaid formula shall be applied, separately in respect of each such part of the turnover. (4) Notwithstanding anything contained in the foregoing provisions of this section, tax shall be payable on the turnover of purchase in the following cases at the same rate at which but for the circumstances mentioned below tax would have been leviable under the foregoing provisions namely: - (i) Where a dealer, in the course of business, purchases any goods (the sale or purchases of which is liable to tax under this Act) from the registered dealer in circumstances in which no tax is payable under this section, or (ii) Where a dealer, in the course of business, purchases any goods (the sale or purchases of which is liable to tax under this Act) from a person other than a registered dealer; and such goods or the goods in the manufacture of which they have been used are not sold in the State within such period as may be prescribed; (5) Notwithstanding anything contained in the foregoing provisions of this section where the certificate of registration of a dealer is cancelled on the death of the dealer or the discontinuance

or transfer of his business or, where the dealer is a Hindu undivided family, company, firm or other body of individuals, on disruption, liquidation or dissolution, as the case may be or on the discontinuance or transfer of business, subject to such exceptions as may be prescribed, tax shall be payable on all purchases made by the dealer in the State after the registration as remain unsold at the time of such cancellation.

9. Exemption.

(1) Subject to the conditions and exceptions, if any, set out in Schedule 1, the Sales of goods specified therein shall be exempted from tax under this Act. (2) The State Government may by notification in the Official Gazette, add to, amend or otherwise modify, the said Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly. (3) The State government may by notification in Official Gazette make an exemption or reduction in rate in respect of any tax or interest payable under this Act on the sale or purchase of any class of goods specified therein - (i) At all or any specified point or points of sale in a series of sales by successive dealers; or (ii) By any specified class of persons in regard to the whole or any part of their turnover: Provided that any exemption or reduction may extend to the whole of the State or to any specified area or areas therein and be subject to such restrictions and conditions as may be specified in the notification. Provided further that validity of any notification issued under this sub-section shall not exceed a period of three years from the date of its issue. (4) The State Government may, from time to time by notification in the Official Gazette frame one or more schemes for the grant of relief to any class of industries within the State or within any specified part of the State on or after such date as may be specified in such schemes and producing such goods as may be specified therein by way of full or partial exemption of any tax payable under this Act on the raw materials or other input purchases by them within the State or on the manufactured goods sold by them within the State or in the course of inter-State trade or commerce for such period or periods as may be specified or by way of deferment of the tax payable by them under this Act for such period as may be specified and subject to such other restrictions and conditions as may be provided in such scheme or schemes.

10. Burden of Proof.

(1) The burden of providing that in respect of any sale or purchase effected by a dealer, he is not liable to tax under this Act or is liable to tax at a lower rate of tax, or that he is entitled to a deduction in determining the taxable turnover, shall be on him. (2) Without prejudice to the generality of the foregoing provisions, the State Government may, in respect of matters falling under sub-section 9(1), by rules prescribed the type of transactions in relation to which and the circumstances and manner in which and the conditions and restrictions subject to which a dealer shall have to furnish documentary evidence by way of a declaration in a prescribed form obtained in the prescribed manner, or otherwise, and such declaration or other document shall constitute prima facie evidence of the facts stated therein.

Chapter IV

Registration of Dealers, Etc.

11. Compulsory Registration.

(1) Every dealer liable to pay tax under the provisions of this Act shall get himself registered with the Assessing Officer and shall possess a certificate of registration. (2) Every dealer required by sub-section (1) to be registered shall apply for registration to the Assessing Officer in the prescribed manner and obtain a certificate of registration. (3) On receipt of an application under sub-section (2) the Assessing Officer shall, if he is satisfied after such inquiry as may be deemed necessary that the application is in order, register the application.

12. Registration by Assessing Officer.

(1) The Assessing Officer may, in addition to taking any other action under the provisions of the Act, require any dealer who, in his opinion, is liable to registration but has not made an application in this behalf, to apply for registration and register him; Provided that no action under this subsection shall be taken unless the Assessing Officer has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard. (2) The State Government may by rules provide that such a class of dealers carrying on business in such goods of such classes of goods as may be specified therein shall also seek registration notwithstanding that they may not be liable to pay tax under this Act if their gross turnover exceeds such limits as may be prescribed. (3) Registration made under sub-section (1) or sub-section (2) shall take effect as if it had been made on application under sub-section (2) of section 11.

13. Voluntary Registration.

(1) Subject to such restrictions and conditions as may be prescribed, any dealer whose total gross turnover during a year amounts to or exceeds such amount as may be prescribed and any persons who intends to establish a business in the State for the purpose of manufacturing goods of a value exceeding such amount as may be prescribed may, notwithstanding that he may not be liable to pay tax under section 7 apply in the manner referred to in sub-section (2) of section 11 for registration under this Act. (2) The provisions of sub-section (3) of section 11 and 14 shall apply in respect of applications for registration under sub-section (1) of this section. (3) Every dealer who has been registered upon application under this section shall, for so long as his registration remains in force be liable to pay tax under this Act. (4) The registration effected under the provision of this section shall be in force for a period of not more than three complete years and shall be deemed to have been cancelled on the expiry of the said three years unless the Assessing Officer on an application made by the dealer in the prescribed manner is satisfied that the provisions of section 11 have since become applicable to him. (5) A dealer registered under this section may, subject to the provisions of sub-section (4) apply not less than six months before the end of a year to the Assessing Officer for cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under section

8, cancel the registration accordingly.

14. Certificate of Registration.

(1)A dealer registered under section 11 or section 12 of section 13 shall be granted a certificate of registration in such form as may be prescribed which shall specify the class or classes of goods in which at the time of the grant of the said certificate the dealer carries on business, or the nature of his business as a contractor of lessor, as the case may be, and such other particulars as may be prescribed.(2)The Assessing Officer shall cancel the certificate of registration when(i)The business in respect of which the certificate was issued has been discontinued or transferred, or(ii)The liability to pay tax in respect of such business has ceased under this Act.

15. Security to be furnished or licence, permit, etc. to be obtained in certain cases.

(1)Subject to any rule framed in this behalf the Assessing Officer may, as a condition of the grant of registration to a dealer or at any time after such grant, for reasons to be recorded in writing and giving the dealer an opportunity of being heard, require him to furnish in the prescribed manner and within the time specified by him such security or such additional security as may be considered necessary -(a)For the purpose and timely payment of the amount of any tax or other sum payable under this Act; or(b)For the proper use and safe custody of any declaration furnished or any form prescribed under sub-section (2) of section to supplied under this Act.(2)The Assessing Officer may, for good and sufficient cause and after giving the dealer an opportunity of being heard, by order forfeit the whole or any part of the security furnished under sub-section (1) for the recovery of any amount referred to in clause (1) of sub-section (1) or sub-section (4) remaining unpaid or of any loss caused to the State Government by any negligence or willfull default on his part in ensuring the proper use of safe custody of any declaration or form referred to in clause (b) of that sub-section.(3)Where, by reason of an order under sub-section (2) the security furnished by the dealer is forfeited in whole or is rendered insufficient he shall furnish fresh or further security of the requisite amount or shall make up the deficiency, as the case may be, in such manner and within such period as may be specified in the order.(4)Without prejudice to the requirements under this Chapter, the State Government may, with a view to preventing avoidance or evasion of tax or for facilitating the assessment and collection of tax, by rules made in this behalf, require any dealer or class or classes of dealers to obtain from the Assessing Officer, a licence, permit, approval, authorisation or recognition or any other document by whatever name called in respect of such dealings in such goods as may be provided in the rules in such manner and within such time as may be prescribed and further require that such dealer or class of dealers to furnish such security or additional security as may be prescribed.

Chapter V

Return, Assessment and Re-Assessment

16. Payment of Tax of Return.

(1) Tax payable under this Act shall be paid in such manner and at such intervals as may be prescribed: Provided that different intervals may be prescribed for different categories of dealers. (2) Any payment of tax made under sub-section (1) shall be accompanied by a statement in the prescribed form of the turnover of sales or of purchases in respect of which the tax is paid. (3) Every registered dealer and every dealer who may be required so to do by the Assessing Officer by notice issued in the prescribed manner shall furnish in addition to the statement or statements if any furnished under sub-section (2) an annual return in the prescribed form accompanied by such statement as may be prescribed within such time as may be prescribed. Provided that the State Government may by rules framed in this behalf require any dealer or class or classes of dealer to file apart from the annual return, a quarterly return in such form, in such manner and within such time limit as may be prescribed. (4) If any dealer has not furnish a return within the time allowed under sub-section (3) or, having furnished a return under that sub-section, discovers any omission or other error therein, he may without prejudice to the charge of any interest or penalty under Chapter VI furnish a return or a revised return, as the case may be, at any, time before the assessment is made and such return shall be accompanied by receipt showing payment of tax due, if any, on the basis of such return. (5) Every return under this section shall be signed and verified in the prescribed manner, - (a) In the case of an individual, by the individual himself, and where the individual is absent from India by the individual concerned or by some person duly authorised by him in this behalf and where the individual is mentally incapacitated from attending to his affairs by his guardian or by any other person competent to act on his behalf. (b) In the case of a Hindu undivided family by the karta and where the karta is absent from India or is mentally incapacitated from attending to his affairs by any other adult member of such family; (c) In any case of a company or local authority, by the Principal Officer thereof; (d) In the case of any other association, by any member of the association or the Principal Officer thereof; and (e) In the case of any other person, by that person or by some person competent to act on his behalf.

17. Assessment.

(1) The amount of tax payable by a dealer under this Act shall ordinarily be assessed separately for each year: Provided that the Assessing Officer, if he considers it necessary so to do, subject to rules, if any, made in this behalf make an assessment of the tax due from any dealer for a part of the year or a provisional or advance assessment on the basis of the estimated turnover before the expiry of any year. (2) Where a return has been furnished under section 16, the Assessing Officer may, in the case of such classes of registered dealers as may be prescribed and subject to such conditions as may be prescribed, make an assessment of the tax payable by the dealer on the basis of the return furnished by him and the documents accompanying such return, without requiring the presence of the dealer or the production by him of any evidence in support of the return. (3) The Assessing Officer may - (a) In a case where an assessment has been made under sub-section (2), subject to such conditions as may be prescribed, and (b) In a case not falling under sub-section (2) where a return has been furnished, serve on the dealer a notice in the prescribed form requiring him on the date and at the place specified therein, to appear before him and to produce or cause to be produced any evidence

on which he may rely in support of his return, or produce or cause to be produced such accounts or documents as the Assessing Officer may specify in such notice.(4)On the day specified in the notice issued under sub-section (3) or as soon after-wards as may be, after considering such evidence as the assessee may produce and such other evidence on specified points as the Assessing Officer may, in the course of the hearing require and after taking into account all relevant material which he has gathered, make an assessment or, in a case where an assessment has been made under sub-section (2) a fresh assessment of the tax payable by the dealer.(5)If a dealer falls to furnish a return as required under section 16 or having furnished the return, falls to comply with all the terms of the notice issued under sub-section (3), the Assessing Officer may, to the best of his judgement assess the dealer and determine the tax payable by him on the basis of such assessment:Provided that before making assessment the Assessing Officer may allow the dealer such further time as he thinks fit to furnish the return or to comply with the terms of the notice issued under sub-section (3).(6)If upon information which has come into his possess on the Assessing Officer is satisfied that any dealer who is liable to pay taxes under this Act for any period has failed to get himself registered in the manner provided in Chapter IV or otherwise has remained unregistered, he may, serve a notice on the dealer and after giving the dealer a reasonable opportunity of being heard, proceed to assess to the best of his judgement the amount of tax due from such dealer for such period.(7)A notice issued under sub-section (6) may contain all or any of the requirements which may be included in a notice under sub-section (3) of section 16 and the provisions of the Act shall so far as may be applied accordingly as if the notice were a notice issued under that sub-section.

18. Turnover.

(1)Where after a dealer has been assessed under section 17 for any year or part thereof, the Assessing Officer has reason to believe that the whole or any part of the turnover of a dealer in the respect of any period has escaped assessment to tax or has been under-assessed or has been assessed at a rate lower than the rate at which he is assessable, or any exemption or deduction or relief has been wrongly allowed or allowed in excess, the Assessing Officer may.(a)In a case where the dealer has concealed, omitted or failed to disclose fully and truly the particulars of such turnover or furnished incorrect or incomplete particulars of his turnover or the rate of tax applicable to any part thereof or made incorrect claim for any exemption deduction or relief, within eight years from the date of the relevant year for which or, part of which the assessment or re-assessment is required to be made; and(b)In any other case, within four years from the end of the relevant year for which or part of which an assessment or re-assessment is required to be made;Serve a notice on the dealer and, after giving the dealer an opportunity of being heard and making such inquiry as he considers necessary, proceed to determine to the best of his judgement, the amount of tax due from the dealer in respect of such turnover.Provided that no such notice shall be issued in a case falling under clause (a) after the expiry of four years from the end of the year in which an assessment under section 17 for the relevant year was first made in his case unless the Commissioner is satisfied on the reasons recorded that, it is a fit case for the issue of such notice:Provided further that notwithstanding anything contained in sub-section (4) of section 3, the powers of the Commissioner to accord sanction for the issue of a notice as aforesaid shall not be delegated by him to any person appointed to assist him under sub-section (1) of section; 3:Provided also that a notice under the forgoing provisions may be issued at any time for the purpose of giving effect to any finding or direction

contained in an order passed in any proceedings under this Act by way of appeal, revision or reference. **Explanations.** - (1) For the purpose of this section, production before the Assessing Officer of account books or other evidence from which material evidence could with due diligence have been discovered by the Assessing Officer will not necessarily amount to disclosure within the meaning of this section. (2) A notice issued under sub-section (1) may contain all or any of the requirements which may be included in a notice under sub-section (3) of section 17, and the provisions of this Act shall, so far as may be applied accordingly as if the notice were a notice issued under that sub-section.

19. Time limit for completion of assessment and re-assessments.

(1) No assessment shall be made under section 17 after the expiry of three years from the end of the year in respect of which or part of which the assessment is made or, in a case where the dealer has furnished a return or a revised return under sub-section (4) of section 16 after the expiry of two years in which such, return or revised return is received by the Assessing Officer, whichever is later: Provided that in a case falling under sub-section (6) of section 17, the assessment may be made at any time before the expiry of eight years from the end of the year in respect of which or part of which the assessment is made under that sub-section. (2) No re-assessment under section 18 shall be made - (a) In a case falling under clause (1) of that section, after the expiry of three years; and (b) In a case falling under clause (b) of that section after the expiry of one year from the end of the year in which the notice under that section is served on the dealer. (3) Notwithstanding anything contained in sub-section (1) or sub-section (2) an assessment, re-assessment or re-computation to give effect to any order or direction in appeal, revision or references, may be made at any time before the expiry of two years from the end of the year in which the order in appeal, revision or reference is communicated to the Assessing Officer. **Explanation.** - In computing the period of limitation for the purposes of sub-section (1) or sub-section (2), the period during which the assessment proceeding is stayed by an order or injunction of any court or other authority, shall be excluded and such proceeding may be completed within one year from the end of the year in which the stay was vacated as if the limitation period had not expired.

20. Composition of tax payable.

- The Commissioner may, in such cases of classes of cases and subject to such conditions and restrictions as may be prescribed permit any dealer or class of dealers to pay in lieu of the amount of the tax payable by him under any of the foregoing provisions a lump sum amount determined in the prescribed manner, by way of composition and any order made by the Assessing Officer in pursuance of such determination shall be deemed to be an assessment duly made under this Act.

21. Assessment in certain cases.

- Where a return has been furnished by a dealer for any period and no assessment has been made under any of the foregoing provisions within the time limits specified in section 19 then, notwithstanding anything contained in that section the assessment shall be made within four years from the date of expiry of the limitation period with prior sanction from the Commissioner: Provided

that the powers of the Commissioner to accord sanction for assessment as aforesaid shall not be delegated by him to any person appointed to assist him under sub-section (1) of section 3.

Chapter VII

Payment, Collection, Recovery and Refund of Tax or Other Dues.

22.

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23.

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24. Rounding of Tax, interest and penalty.

(1)For the purpose of calculation of tax, the taxable turnover, and where different portions of the taxable turnover are liable to tax at the different rates, each such portion, shall be rounded off to the nearest multiple of ten rupees and, for this purpose, where such amount contains a part of ten rupees, if such part is five rupees or more it shall be increased to ten rupees and, if such part is less than five rupees, it shall be ignored.(2)The tax payable under this Act in respect of any period shall be rounded off to the nearest rupee and, for this purpose where such amount contains a part of a rupees consisting of paise then if such part is fifty paise or more, it shall be increased to one rupee and, if such part is less than fifty paise it shall be ignored.(3)In calculating interest payable to or by the State Government, the amount of tax in respect of which such interest is to be calculated shall be rounded off to the nearest multiple of ten rupees and, for this purpose, where such amount contains a part of ten rupees if such part is five rupees or more, it shall be increased to ten rupees and, if such part is less than five rupees it shall be ignored.

25.

(1)When any tax, interest, penalty or any other sum is payable in consequence of any order passed under this Act the Assessing Officer shall serve upon the dealer or person liable to pay such tax, interest, penalty, or other sum a notice of demand in the prescribed form specifying the amount or amounts so payable.(2)Any amount specified as payable in the notice of demand issued under sub-section (1) shall be paid within the time specified in such notice and where no time is specified, within 30 days of the service of such notice and in such manner and at such place as may be prescribed.(3)On an application made before the expiry of the due date under sub-section (2), the Assessing Officer may in respect of any particular dealer or person and for reasons to be recorded in writing, extend the time for payment or allow payment by installments or grant stay subject to payment of interest under sub-section (2) or sub-section (3) of section 22 and, on such terms and

conditions as the Assessing Officer may think fit to impose in the circumstances of the case.(4)If the amount specified in the demand notice is not paid within the time specified in sub-section (2) or extended under sub-section (3), as the case may be, the dealer or the person liable therefore shall be deemed to be in default in respect of that amount.(5)In a case where payment by installments is allowed under sub-section (3) and the dealer or the person liable for such payment commits default in paying any one of the installments within the time fixed under that sub-section, the dealer or the person aforesaid shall be deemed to be in default in respect of the whole of the amount then outstanding and the other installment or installments shall be deemed to have been due on the same date as the installment actually in default.

26. Special mode or recovery.

(1)Notwithstanding anything contained in any law or contract to the contrary, the Assessing Officer may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer at his last known address require any person including the Government or a local authority,-(a)From whom any amount of money is due or may become due, to a dealer or person liable on whom notice has been served under sub-section (1) of section 25; or(b)Who holds or may subsequently hold money for or on account of such dealer or person liable, to pay to the Assessing Officer either forthwith upon the money becoming due or being held or within the time specified in the first mentioned notice (but not before the money becomes due or is held as aforesaid) so much of the money as is sufficient to pay the amount due by the dealer or person liable as respect of any amount payable under this Act, or the whole of the money where it is equal to or less than that amount.Explanations. - (1) For the purpose of this sub-section the amount of money due to a dealer or a person from, or money held for or on account of a dealer or person by, any person shall be calculated by the Assessing Officer after deducting therefrom such claim, if any, lawfully subsisting, as may have fallen due for payment by such dealer or person liable to such person.(2)The Assessing Officer may amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.(3)Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer or, person liable and the receipt thereof by the Assessing Officer shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount specified in the receipt.(4)Any person discharging any liability to the dealer or person liable after receipt of the notice referred to in this section, shall be personally liable to the Assessing Officer to the extent of the liability discharged or to the extent of the liability of the dealer or person liable for tax, whichever is less and the provisions of this Act shall, so far as may be, apply as if such person were a dealer in default.(5)Where any person to whom a notice under this section is sent, proves to the satisfaction of the Assessing Officer that the sum demanded or any part thereof is not due to the dealer or person liable or that he does not hold any money for or on account of the dealer or person liable, then nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Assessing Officer.(6)Any amount of money which the aforesaid person is required to pay to the Assessing Officer, or for which he is personally liable to the Assessing Officer under this section shall, if it remains unpaid, be recoverable as arrear or tax payable under this Act.(7)The Assessing Officer may apply to the court in whose custody there is money belonging to the dealer or person liable for payment to him of the entire amount of such money or if it is more than the

amount of tax, penalty or other sum due, an amount sufficient to discharge such amount: Provided that any dues or property exempted from attachment in execution of a decree of a Civil Court under section 60 of the Code of Civil Procedure 1908 (5 of 1908) shall be exempted from any requisition made under this section. (8) Where a security other than in the form of a survey bond has been furnished by a dealer under sub-section (1) of section 15 the Assessing Officer may for good and sufficient reasons in writing, realise any amount of tax, interest, penalty or other sum remaining unpaid as aforesaid or part thereof by ordering forfeiture of the whole or any part of such security. (9) Where the amount of tax, interest, penalty or other sum payable under sub-section (1) of section 25 remains unpaid, it may be recovered as an arrear of land revenue and for this purpose the State Government may by Notification in the Official Gazette empower the Commissioner or any person appointed to assist the Commissioner under sub-section (1) of section 3 to exercise the power under the Assam Land and Revenue Regulation, 1886, for the purpose of recovering the sums referred to in sub-section (1).

27. Special Provisions relating to deduction of tax at source in certain cases.

(1) Notwithstanding anything contained in any other provisions of this Act; (a) Every person (not being an individual or a Hindu undivided family) responsible for making any payment or discharging any liability on account of any amount payable for the transfer of property in goods (whether as goods or in some other form) involved in a works contract specified in Schedule VI or for the transfer of the right to use any goods specified in Schedule VI for any purpose. (b) Every person responsible for paying sale price or consideration or any amount purporting to be the full or part payment of sale price or consideration in respect of any sale or supply of goods liable to tax under this Act to the State Government or to a company, corporation, board, authority, undertaking or any other body by whatever name called, owned, financed or controlled wholly or substantially by the State Government, or a public company shall, at the time of credit to the account of or a public company shall, at the time of credit to the account of or payment to the payee of such amount in cash, by cheque, by adjustment or in any other manner whatsoever, deduct tax therefrom in the prescribed manner at the prescribed rate: Provided that no deduction shall be made under this sub-section where the amount paid or credited by such person in any financial year does not exceed the prescribed amount. (2) Any tax deducted under sub-section (1) shall be paid to the account of the State Government in such manner and within such time as may be prescribed. (3) The person making any deduction of tax under sub-section (1) and paying it to the account of the State Government shall issue a certificate of tax deduction to the payee in such manner in such form and within such time as may be prescribed. (4) Any tax deducted under sub-section (1) and paid to the account of the State Government shall, on production of the certificate of tax deduction under sub-section (3) by the payee be deemed to be tax paid by the payee for the relevant period and shall be given credit in his assessment accordingly.

28. Period for commencing recovery proceedings.

- Save as otherwise provided, no proceedings for the recovery of tax, interest, penalty or other sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in which the dealer or person liable is deemed to be in default. Explanation 1. - In computing

the aforesaid period of one year, any period during which the payment of the tax, interest, penalty or other sum is stayed an order of a court of by any authority under this Act shall be excluded. Explanation 2. - A proceeding for the recovery of any tax, interest, penalty or other sum shall be deemed to have been commenced within the meaning of this section if some action is taken to recover the whole or any part of such tax, interest, penalty or other sum within the period herein before referred to.

29. Recovery by suit or under other law not affected.

- The modes of recovery specified in this Chapter shall not effect in any way: (a) Any other law for the time being in force relating to the recovery of debts due to the State Government, or (b) The right of the State Government to institute a suit for the recovery of the arrears due from the assessee; and it shall be lawful for the Assessing Officer or the State Government, as the case may be, to have recourse to any such law or suit, notwithstanding that the tax, interest, penalty or other sum due is being recovered from the assessee by any mode specified in this Chapter.

30. Refund.

(1) Subject to any rules made in this behalf the Assessing Officer shall, on a claim being made in that behalf before the expiry of three years from the end of the period to which such payment relates, refund to the dealer the amount of any tax, interest, penalty or other sum paid by such dealer in respect of any period in excess of the amount due from him under this Act for that period either by payment or deduction or adjustment of such excess from the amount of tax, interest, penalty or other sum due from him in respect of any other period. Provided that where any such refund arises as a result of any proceeding under this Act not being an assessment, made on the basis of the return furnished by the dealer without requiring his presence, the Assessing Officer shall grant the same without any application from the dealer in that behalf. (2) Where any tax is levied under this Act on the sale or purchase of any goods referred to in section 14 of the Central Sales Tax Act, 1958 (74 of 1956) and such goods are subsequently sold in the course of inter-state trade or commerce, the dealer paying tax on such sale under that Act shall be entitled to get the amount of tax paid under this Act refunded to him on application by him to the Assessing Officer in the prescribed manner within one year from the date of such sale and the Assessing Officer shall, if the application is in order refund the amount in such manner as may be prescribed. (3) Nothing contained in sub-section (1) or sub-section (2) shall be deemed to empower the Assessing Officer to amend, vary or rescind any assessment or to amend, vary or rescind any order passed in any other proceedings under this Act or to confer on a dealer any relief in addition to what has been allowed to him in the assessment or other proceedings.

31. Power to withhold refunds in certain cases.

- Where an order relating to a refund is the subject matter of an appeal or further proceedings or, where any other proceeding under this Act is pending and the Assessing Officer is of the opinion that the grant of refund is likely to adversely effect the revenue, he may with the previous approval of the Commissioner, withhold the refund till such time as may be deemed necessary by the

Commissioner.

32. Interest on Refund.

(1) Any person entitled to a refund of tax under sub-section (1) or sub-section (2) of section 30 shall be entitled to receive simple interest from the State Government at the rate of one percentum on the amount of the refund for each month calculated:—(a) In a case where such refund relates to any excess paid before or at the time of furnishing the return under sub-section (3) of section 16 from the first day in month next following the month in which such return is actually furnished; and (b) In any other case from the first day of the month next following the month in which such payment was actually made; (2) If, as a result of any proceeding under this Act, the amount in respect of which interest is payable by the State Government under the foregoing provisions is varied, the Assessing Officer shall correspondingly enhance or reduce, as the case may be, the interest so payable.

Chapter VIII

Appeal, Revision, Determination and Rectification

33. Appeal to Appellate Authority and Tribunal.

(1) A dealer or a person aggrieved by any final order passed by the Assessing Officer in the exercise of powers conferred on him by or under this Act may appeal to the Appellate Authority against such order within thirty days from the date on which the said order was served on him. Explanation. — In this sub-section and in sub-sections (3) and (4) "final order" means an order, not being in the nature of an administrative order or interlocutory order, which determines the issues arising under this Act before the authority passing the order finally in so far as that authority is concerned. (2) An appeal to the Tribunal shall lie—(a) By a dealer or a person aggrieved by any final order passed under this Act by the Commissioner in so far as such order relates to the assessment of turnover of the tax payable or to the imposition of any penalty under this Act and (b) By a dealer or a person or the Commissioner aggrieved by any final order passed in Appellate Authority in so far as such order relates to the assessment of turnover or the tax payable or to the imposition of any penalty under this Act within sixty days from the date on which such order was served on him. (3) Notwithstanding anything contained in subsection (1) or sub-section (2) no appeal shall lie against—(a) An assessment made under subsection (2) of section 7; or (b) A determination of tax made under section 20; or (c) An order levying interest under section 22; or (d) An order withholding a refund under section 31; or (e) An order pertaining to the seizure of account books, registers and other documents under section 44; or (f) An order under section 46; or (g) An order sanctioning prosecution under any provision of this Act or compounding or refusing to compound any offence under section 67; or (h) Such other orders as may be prescribed. (4) Every appeal under subsection (1) or subsection (2) shall be in the prescribed form and verified in the prescribed manner and shall be accompanied by such documents as may be prescribed. (5) The Appellate Authority or the Tribunal may admit an appeal after the expiration of the aforesaid period mentioned in subsection (1) or, as the case may be, in subsection (2) if it is satisfied that the appellant had sufficient cause for not presenting the appeal within that period. (6) No appeal under subsection (1) or sub-section (2) against an order of

assessment of tax with or without penalty or against an order imposing penalty shall lie unless such appeal is accompanied by satisfactory proof of the payment of tax including penalty, if any, which is admitted to be due or twenty percent of the amount of tax including penalty, if any, which has been assessed or levied whichever is higher: Provided that the appellate authority or Tribunal may, if it thinks fit for reasons to be recorded in writing and subject to furnishing of such security as such authority may deem fit, admit an appeal against such order with part payment or without any payment of the disputed amount of tax including penalty, if any, required under this subsection 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 is insisted on - (7) The appellate Authority or the Tribunal before whom an appeal is pending may, during the pendency of such appeal and subject to the provisions of subsection (6) stay recovery of the balance amount of tax or penalty which is not admitted by the appellant to be due from him on such terms and on such conditions as may be specified in the order granting such stay. (8) Any party to an appeal before the Appellate Authority may, within six days of the receipt of a notice that an appeal against the order of the prescribed authority has been preferred by the other party to the Tribunal, file a memorandum of cross objections in the prescribed manner against any part of order passed by the Appellate Authority and such memorandum shall be disposed of by the Tribunal as if it was an appeal.

34. Procedure in appeal.

(1) The Appellate Authority, as the case may be, the Tribunal shall fix a day and place for the hearing of the appeal and shall give notice of the same to both the parties to the appeal. (2) The Appellate Authority, or as the case may be, the Tribunal may, at the hearing of the appeal, after giving the authority which passed the order under appeal an opportunity of being heard, allow the appellant to go into any ground of appeal not specified in the grounds to appeal or to produce any evidence whether oral or documentary, not produced at any earlier stage of the proceeding in so far as such ground or evidence does not relate to any facts not furnished to or to any claim not made before the lower authority if it is satisfied that the omission of the ground in the memorandum of appeal or the failure to produce the evidence at the earlier stage was not wilful or unreasonable. (3) In disposing of an appeal against any order the Appellate Authority or as the case may be, the Tribunal may - (a) Summarily reject the appeal unless the requirements of section 33 and any rules framed thereunder have been duly complied with; or (b) Confirm or annul the order; or (c) Vary the order so as either to enhance or reduce the tax, penalty or any other sum payable by the dealer, or (d) Set aside the order and issue directions for a fresh order to be made; or (e) Pass such other order as he or it thinks fit. (4) The order of the Appellate Authority or as the case may be, the Tribunal, shall be in writing and state the points for determination, the decision thereon and the reasons for the decision. (5) On the disposal of the appeal, the Appellate Authority or as the case may be, the Tribunal shall communicate the order passed by him or it to both the parties to the appeal.

35. Revision by the High Court.

(1) Any person aggrieved by an order made under sub-section (3) of section 34, by Tribunal may within ninety days from the date of the order passed under section 33, 34, or 36, move the High Court for revision of such order on the ground that the case involves any question of law. (2) The

application for revision under sub-section (1), shall precisely state the question of law involved in the case and it shall be competent for the High Court to formulate the question of law or to allow any other question of laws to be raised.(3)Where an application under this section is pending, the High Court may, on application in this behalf, stay recovery of any disputed amount of tax or penalty payable under the order sought to be revised:

36. Revision of order by the Commissioner.

(1)The Commissioner may call for and examine the records of any proceeding under this Act and if he considers that any order passed therein by any person appointed under sub-section (1) of section 3 to assist him is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the dealer or the person to whom the order relates an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such order as the circumstances of the case justify, including an order enhancing or modifying the assessment of tax or penalty or cancelling such order and directing that a fresh order should be made:Provided that no order under this sub-section shall be made after the expiry of eight years from the end of the financial year in which the order sought to be revised was made.Explanations. - The provisions of this sub-section shall apply, notwithstanding that the order sought to be revised has been made the subject of any proceeding by way of appeal, in respect of matters not actually considered and decided in such proceedings.In the case of any order passed by a person appointed to assist the Commissioner under sub-section (1) of section 3, not being an order to which sub-section (1) applies, and not being an order against which an appeal under section 33 has been filed or an order in respect of which the time allowed for appeal under section 35 has not expired, the Commissioner may, either of his own motion or on an application made in the prescribed manner by the dealer or person affected by such order, call for the record of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act, pass such orders thereon, not being an order prejudicial to the dealer or person to whom the order relates, as he thinks fit:Provided that the Commissioner shall not revise any order under this sub-section after the expiry of two years from the end of the financial year in which such order was made:Provided further that where an application for revision has been made before the expiry of two years as aforesaid the order in revision may be made at any time.(3)Notwithstanding anything contained in sub-section (4) of section 3, the Commissioner shall not delegate any of the powers or functions under this section to any officer appointed to assist him under sub-section (1) of that section, who is below the rank of a Deputy Commissioner.

37. Rectification of assessment and orders.

(1)The authority which made an assessment or order or passed an order in appeal or revision in respect thereof may, at any time within three years from the end of the financial year in which such assessment or order was made and of its own motion, rectify any arithmetical mistake or other mistake of a factual nature apparent from the record of the case, and shall even beyond such period, rectify any such mistake as is brought to its notice by a dealer or person affected by such order before the expiry of such time limit:Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given of enhancing the

assessment unless the authority concerned has given notice to the dealer or person of its intention so to do and has allowed him a reasonable opportunity of being heard.(2)Where as a result of any order in appeal or revision under this Act any change becomes necessary in the order of assessment or penalty, the Appellate or Revising Authority may direct the appropriate authority to amend the order of assessment or penalty accordingly.(3)Where a rectification under sub-section (1) or amendment under sub-section (2) has the effect of reducing the tax or penalty or other sum payable by the dealer a refund shall be due to the dealer and where any further amount of tax, penalty or other sum becomes payable the same shall be collected in accordance with the provisions of this Act.(4)Where any such rectification has the effect of enhancing the assessment, a notice of demand shall be issued for the sum so payable.

38. Exclusion of time taken for obtaining copy.

- In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the notice of the order complained of was served and, if the dealer or person aggrieved by the order was not furnished with a copy of the order when the notice of the order was served on him, the time required for obtaining a copy of such order shall be excluded.

39. Bar to certain proceedings.

- Save as provided in this Chapter, no assessment made and no order passed under this Act or the Rules made thereunder shall be called in question before any court and no prosecution, suit or other proceeding shall lie against the State Government or any officer there of for anything in good faith done or intended to be done under this Act.

Chapter IX

Accounts, Inspection, Search and Seizure, Restrictions on Movement of Goods and Power to Call for Information

40. Maintenance of accounts.

(1)Every dealer shall keep a true and complete account in respect of all goods produced, raised, manufactured, processed, bought, sold or delivered or transferred by him and if the Assessing Authority considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the return or a proper determination of taxable turnover during any period the said authority may, without prejudice to his powers of assessment under this Act, direct the dealer or such person to produce and maintain accounts in such manner as may be required.(2)Every dealer required to maintain accounts by sub-section (1) shall, in respect of goods sold by him or on his behalf in any transaction exceeding ten rupees in value, issue cash memorandum or bill containing such particulars as may be laid down by the Commissioner by notification:Provided that the Commissioner may, by notification, exempt any class of dealer from the operation of this sub-section.(3)Every dealer or person required to maintain accounts by sub-section (1)

shall:-(a)Maintain correct and complete accounts of dispatches and arrivals of goods and also of stock and goods manufactured or transferred in a register in such form as may be laid down by the Commissioner by a notification; and(b)Display at a conspicuous place at his place of business a list of all accounts books maintained by him and also description and location of all godowns, warehouses and manufacturing premises where the goods are stored, kept or manufactured.

41. Form of accounts.

- Every dealer or person who is required to keep accounts by sub-section (1) of section 40 shall
 -(a)Keep an account of purchases in such form as the Commissioner any lay down by a notification, and shall also preserve all invoices, bijaks, challans and other documents, supporting purchases for a period of not less than eight years after the completion of assessment, appeal or revision for the year whichever is later; and(b)Issue a challan in respect of all transfer of goods from his place of business otherwise than as a result of sale in such form as the Commissioner may be notification lay down.

42. Furnishing of information by clearing and forwarding agent.

(1)Every clearing, booking or forwarding agent or any other person transporting goods who during the course of his business handles documents of title to goods for or on behalf of any dealer or a person holding certificate under section 14 shall furnish to the prescribed authority true and complete particulars and information and shall maintain true and complete accounts, registers and documents in respect thereof, and if the prescribed authority considers that such accounts, registers and documents are not sufficiently clear and intelligible the said authority may direct any clearing, booking or forwarding agent or dealer or the persons transporting goods to produce and maintain accounts in such manner as may be required.(2)Such accounts shall, on demand, be produced before the prescribed authority who may take or caused to be taken such extracts as he may consider necessary.(3)A person transporting goods shall carry a declaration in such form as may be prescribed by the Commissioner supported by either a cash memo, a bill or a challan, in case the movement is otherwise a result of sale, in respect of goods which is being transported on a goods carrier, or a vessel and shall produce such challan, cash memo or bill along with the aforesaid declaration on demand before the prescribed authority.(4)If any clearing, booking, or forwarding agent or dealer or person transporting goods contravenes the provision of sub-section (1) or (3) in a manner which is likely to lead to evasion of any tax payable under this Act, the prescribed authority may, without prejudice to any action under section 61 and 62 of this Act on the charge of abetment, after giving the person concerned an opportunity of being heard in the manner prescribed, direct him to pay by way of penalty, an amount which shall be equal to three times the amount of tax calculated on the value of goods in respect of which no particular or information or correct particulars or information has been furnished under sub-section (1) or no cash memo or bill or challan has been produced before the prescribed authority under sub-section (3) or rupees one thousand whichever is greater:Provided that notwithstanding any thing contained in this sub-section where the circumstances of the case or the checking of the goods carrier or vessel demands any action relating to inspection, search and seizure of the goods loaded on the goods carrier or vessel, by the prescribed authority, the provisions of sub-section (3), (5), (6) an (7) of

section 44 shall mutatis mutandis apply. Explanation. - (1) For the purpose of this sub-section (i) "Dealer" shall include a person who renders his services for booking of or taking delivery of consignment of goods at a Railway Station, booking agency, goods transport company office, or any place of loading or unloading of goods or contrives, makes and concludes bargains and contracts for or on behalf of any dealer for a fee, reward, commission, remuneration or other valuable consideration or otherwise. (2) (ii) "Person transporting goods" shall, besides the owner, include the manager, agent, driver, employee of the owner, or person in charge of a place of loading or unloading of goods other than a railhead, or a post office, or of a goods carrier carrying such goods, or a person who accepts consignments of such goods for dispatch to other places or gives delivery of any consignment of such goods to the consignee.

43. Furnishing of Information by owners of warehouses, godowns etc.

(1) Notwithstanding anything to the contrary contained in any law for the time being in force, every owner of a warehouse, godown or any other such place, who stores goods for hire or reward shall maintain or cause to be maintained a correct and complete account indicating the full particulars of the person whose goods are stored and the quantity, value, date of receipt and date of delivery of such goods. (2) Such accounts shall, on demand, be produced before the prescribed authority who may take or cause to be taken such extracts therefrom as he may consider necessary. (3) If any owner of a warehouse or godown or any other such person who stores goods for hire or reward, contravenes any of the provisions of sub-section (1) or (2) in a manner likely to lead to evasion of any tax payable under this Act, the prescribed authority may, without prejudice to any action which may be taken for abetment of an offence under section 62 direct, after giving an opportunity of being heard in the manner prescribed, that such an owner or person shall pay by way of penalty a sum not exceeding five hundred rupees.

44. Production, inspection, and seizure of accounts documents and goods and search of premises.

(1) Subject to such rules as may be made by the State Government under this Act, any authority, appointed under sub-section (1) of section 3, may either before or after assessment, require any dealer to produce before it or him any accounts, registers or documents or to furnish any information relating to the financial transactions of the dealer, the profit derived from such transactions and the stock of goods produced, raised, processed, manufactured, bought, sold or delivered by such dealer and the dealer shall comply with such requirement. (2) Subject as aforesaid, all accounts registers and documents relating to the financial transactions of a dealer, the profit derived from such transactions and all goods kept in any place of business of any dealer shall at all reasonable times, be open for inspection by any authority appointed under sub-section (1) of section 3 and the dealer shall render all possible assistance to such authority in carrying out the inspection. Explanation. - Such authority may take or cause to be taken such copies of, or extracts from the accounts, registers or documents as such authority may consider necessary. (3) If any authority appointed under sub-section (1) of section 3 has reason to suspect that any dealer is to evade the payment of any tax or any clearing or forwarding agent or a person transporting goods or any owner of a warehouse or a godown is keeping or has kept his account in such a manner as is

likely to cause evasion of tax payable under this Act, such authority may for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer or the clearing or forwarding agent or the person transporting goods or the owner of a warehouse or godown as may be, necessary and shall grant a receipt for the same, such seized accounts, registers or documents shall be retained for so long as may be reasonable necessary for examination thereof or for a prosecution under section 57 and shall thereafter be returned to the person concerned in the prescribed manner; Provided that if the seized accounts, registers or documents are retained by any authority other than the Commissioner for more than one hundred and twenty days, the reasons for so doing shall be recorded in writing and the approval of the Commissioner shall be obtained by the authority so retaining them. (4) For the purpose of sub-section (2) or sub-section (3), any authority appointed under sub-section (1) of section 3 may enter and search any place of business of any dealer. (5) (a) Any authority referred to in sub-section (1) shall have the power to enter into and search any office, shop, godown or any other place of business or any building or any place of the dealer, or of a Dalal or of an owner of a warehouse, or of a clearing, booking or forwarding agent, or of a person transporting goods or vessels or goods carrier and seize any goods which are found therein but not accounted for by the dealer or that Dalal, or the owner of the warehouse, or the clearing booking or forwarding agent, or the person transporting good in his books, accounts, registers and other documents. Provided that a list of all the goods seized under this sub-section shall be prepared by such officers and be signed by the officer, the dealer or the person in-charge of goods or the person in-charge of the premises, and not less than two witnesses. (b) The authority referred to in clause (a) shall, in a case where the dealer or the person in-charge of goods as mentioned in clause (a), fails to produce any evidence or satisfy the said authority regarding the proper accounting of goods, impose a penalty, after giving an opportunity of being heard in the prescribed manner to the dealer or such person which shall be equal to three times the amount of tax calculated on the value of such goods and the goods shall be released as soon as the penalty is paid. (c) If the dealer or the person in-charge of goods as mentioned in clause support of proper accounting, the authority referred to in clause (a) shall release the goods on the condition that the dealer or such a person deposits a security equivalent to three times the amount of tax calculated on the value of the goods. (d) If penalty imposed under clause (b) is not paid forthwith or no security is furnished as provided in clause (c) or the goods are not claimed by any person, the authority referred to in clause (a) shall arrange for the safe custody of the goods. (e) In case the penalty imposed under clause (b) is not paid or the goods remain unclaimed for a period of fifteen days from the date of seizure, the goods so, seized shall be sold by auction in the prescribed manner and the sale proceeds shall be appropriated towards the amount of penalty imposed under clause (b); the balance of the sale-proceeds if any, shall be deposited in the Government Treasury and shall be refunded to the lawful claimant in the prescribed manner. (f) In a case where the goods have been released on the deposit of a security as mentioned in clause (c) and evidence regarding proper accounting of goods to the satisfaction of the authority referred to in said clause (a) is not produced within fifteen days from the date on which security is deposited, the amount of security shall stand forfeited to the State Government. If, however, evidence or document to the satisfaction of the authority mentioned in clause (a) regarding the proper accounting of goods is produced within the said period of fifteen days, the security shall be released and the amount shall be refunded in the prescribed manner. (6) (i) The Power conferred by sub-sections (4) and (5) shall include the power to break open the lock or door of any box or receptacle or any other place or premises where any

accounts, registers or other documents or goods may be kept or are reasonably suspected to be kept.(ii)The power conferred by sub-clause (i) shall also include the power to seal any box or receptacle, godown or building where any accounts, registers or other documents or goods may be kept or are reasonably suspected to be kept.(7)An authority appointed under section 3 may require the assistance of any public servant or police officer in making search and seizure or for safe custody of goods seized under the section and such public servant or police officer shall render necessary assistance in the matter.

45. Constitution of vigilance or Enforcement Wing.

- Notwithstanding anything contained in any other provisions of the Act, the State Government may, by notification, constitute under such terms and conditions as may be prescribed a Bureau of investigation or Vigilance or Enforcement Wing, by whatever name called, consisting of officers appointed under sub-section (1) of section 3 for the purpose of collection of intelligence, enquiry and investigation in connection with evasion of taxes and other violations of provisions of the Act.

46. Restrictions on the movement of goods.

(1)No person shall transport or authorise the transport of from any railway station, steamer station, airport, post office or any other place whether or a similar nature or otherwise notified in this behalf by the State Government, any consignment of such goods as may be specified by the State Government from time to time by notification in the Official Gazette exceeding such quantities and except in accordance with such conditions as may be specified in such notification, with a view to ensure that there is no evasion of any tax payable under this Act.(2)Where goods are delivered to a carrier of a bailee for transmission, the movement of goods shall be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee. Where before delivery is taken from him, a carrier or bailee to whom goods are delivered for transmission, keeps the said goods in any office, shop, godown, vessel, receptacle, vehicle or any other place of business or any building or place the Commissioner or any officer appointed to assist him under sub-section (1) of section 3 shall have power to enter into and search such office, shops, godown, vessel, receptacle, vehicles or other place of business or building or place and to examine the goods and inspect all records relating to such goods. The carrier or bailee or the person in charge of the goods and records shall give all facilities for such examination or inspection and shall, if so required, produce the bills of sale or delivery note or such other document as may be prescribed and give a declaration containing such particulars as may be prescribed regarding the goods and give the name and address of the carrier or the bailee and the consignee.(3)The State Government if consider that with a view of preventing or checking evasion of tax under this Act in any place or places in the State, it is necessary so to do, may be notification, direct the setting up of a Check-post or the erection of a barrier or both, at such place or places as may be notified.(4)At every check-post or barrier mentioned in sub-section (3) or at any other place when so required by any Officer empowered in this behalf, the driver or any other person in charge of any goods vehicle or boat shall stop the goods vehicle or boat, as the case may be, and keep stationery as long as may reasonably be necessary, and allow the officer in charge of the Check-post or barrier of the officer empowered as aforesaid to examine the contents in the goods vehicle or boat and inspect all documents relating to

the goods carried which are in the possession of such driver or other person in charge for the purpose of ascertaining whether there has been any sale or purchase of the goods carried and in case there was sale or purchase of the goods carried, whether such sale or purchase is liable to tax under this Act and it so liable:-(a)Whether such tax has been paid; or(b)Whether the sale or purchase of the goods carried has, for the purpose of the payment of tax under this Act, been properly accounted for in the documents referred to in sub-section (7).(5)If, on such examination and inspection, it appears:-(a)(i)That the tax, if any payable under this Act in respect of the sale or purchase of the goods carried, has not been paid; or(ii)That the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, has not been properly accounted for in the documents referred to in subsection (7) and the declarations given was correct and complete to the satisfaction of the check post officer, the said officer shall release the goods vehicle or boat with the goods carried; or(b)(i)That the tax, if any payable under this Act in respect of the sale or purchase of the goods carried, has not been paid; or(ii)That the sale or purchase of the goods carried has, for the purpose of payment of tax under this Act, has not been properly accounted for in the documents referred to in sub-section (7) or no correct and complete declaration is given in respect of goods carried and if the said officer is satisfied after making such enquiry as he deems fit that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, he shall detain the goods vehicle or boat, or the consignment of the consignee;To pay such tax, or to furnish adequate security in such form and in such manner and to such authority as may be prescribed, on behalf of the person liable to pay such tax.(6)If the tax is paid or the security is furnished than the goods detained shall be released forthwith.(7)The documents referred to in sub-sections (4) and (5) are bills of sale, or delivery notes, or such other documents as may be prescribed.(8)The driver or any other person in charge of the goods vehicle or boat shall, if so required, give the name and address of the owner of the goods vehicles or boat as well as those of the consignor and the consignee of the goods.(9)The driver of the goods vehicle or boat shall on demand by the said officer, produce for inspection his driving licences.(10)(a)If the tax directed to be paid or the security directed to be furnished under sub-section (5) is not paid or furnished, or(b)If it appears to the said officer that the driver or the person in charge of the goods vehicle or boat is not giving the correct name and address of the owner of the goods vehicle or of the boat, or of the consignor or the consignee of the goods, and if the said: officer is, satisfied after making such enquiry as he deems fit, that with a view, to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, he shall detain the goods either in the check post or elsewhere as long as may reasonably be necessary and shall ascertain the correct name and address of the owner of the goods vehicle or the boat or of the consignor or of the consignee of the goods.Provided that no such goods shall be detained by the said officer for more than forty-eight hours except with the permission of the next higher authority.(11)The said officer may in his discretion, permit the driver or other person in-charge of the goods vehicle or boat to take the goods detained under sub-section (1) subject to an undertaking given by the owner of the goods or his representative duly authorised on this behalf:-(i)That the goods shall be kept in the office godown or other place within the State, belonging to the owner of the goods vehicle or the boat and in the custody of such owner, and(ii)That the goods shall not be delivered to the consignor, consignee or any other person without the order of the said officer and for this purpose the driver of any other person in charge of the goods vehicle or boat shall furnish an authorisation from the owner of the goods vehicle or boat authorising him to give such undertaking

on his behalf.(12)In case the goods are subject to speedy and natural decay, and in the case of other goods, where no claim is made within the prescribed period the said officer shall, subject to such condition as may be prescribed, sell such goods in open auction and remit the sale proceeds thereof in a Government Treasury:Provided that before effecting the sale the said officer shall obtain the permission in writing of the next higher authority.(13)Any person entitled to such sale proceeds shall, on application to the prescribed authority and upon sufficient proof, be paid the sale proceeds: mentioned in sub-section 912) after deducting the expenses of the sale and other incidental charges and the amount of sales tax due under this Act in respect of the sale of purchase of the goods in question.Explanation 1. - For the purpose of this section, the expression "said officer" shall mean the Officer-in-charge of the check post or barrier or the officer empowered under sub-section (4).II For the purpose of this section, "goods vehicle" includes a motor vehicle, vessel, animal and any other form of conveyance.(14)The owner or other person in-charge of a boat or goods vehicle shall carry with him :- (i) Bill of sale or delivery note or such other documents as may be prescribed, and(ii) Log-book or, as the case may be, Goods Vehicle Record or Trip Sheet, relating to the goods under transport and containing such particulars as may be prescribed and shall submit to such officer as may be prescribed the documents aforesaid or copies thereof within such time as may be prescribed.(15)When a goods vehicle or boat coming from and place outside the State of Assam and bound for any other place outside the State and carrying the goods passes through the State, the driver or other person in charge of such vehicle or boat shall apply to and obtain a transit pass in such form and in such manner as may be prescribed from the officer in charge of the entry check-post or barrier after his entry into the State of Assam and deliver it to the officer in-charge of the exit check-post or barrier before his exit from the State or any other officer as may be directed, falling which it shall be presumed that the goods carried thereby have been sold within the State by the owner of the person in-charge of the goods vehicle or boat. Where the goods carried by such goods vehicle or boat are after their entry into the State transported outside the State by any other goods vehicle or conveyance, the onus of providing that goods have actually moved out of the State shall be on the owner or goods have actually moved out of the State shall be on the owner or person in charge of the goods vehicle or boat and all the provisions of this Act shall so far as may be applicable as if such transporter or carrier or the driver of other person in-charge of the vehicle or were a dealer within the meaning of clause (10) of section: 2Explanation. - In a case where a vehicle owner by a person is hired for transportation of goods by some other person, the hirer of the vehicle shall, for the purposes of this section, be deemed to be the owner of the vehicle.

47. Power to call for information.

(1)For carrying out the purposes of this Act, the Commissioner may, subject to such restrictions and conditions as may be prescribed and subject to the provisions of any other law for the time being in force, require any person including a banking company or post office of railway or any transporter or carrier or clearing, forwarding or transporting agent to furnish such information or statement as may be useful for or relevant to any investigation or enquiry into any alleged or suspected evasion of any tax payable under this Act by any dealer or person or to any proceedings under this Act or examine any accounts, registers, documents or other records in the possession of such person.(2)The State Government may be Rules require a carrier of a clearing, forwarding or transporting agent to obtain a license in the prescribed manner and to furnish to the Commissioner

from time to time such information as may be prescribed.

48. Power to take evidence or oath etc.

(1)The authorities specified in Chapter-II of this Act, shall, for the purpose of this Act, have the same power as are vested in a court under: the code of Civil Procedure 1908 (5 of 1908) when trying a suit in respect of the following matters namely:-(a)Discovery and inspection;(b)Enforcing, the attendance of any person including any officer of a banking company and examining him on oath or affirmation,(c)Compelling the production of books of account or other documents.(d)Issuing commission.(2)Subject to any Rule made in this behalf any authority referred to in sub-section (1) may impound or retain in his custody for such period as he may think fit any books of accounts or other documents produced before him in a proceeding under this Act.(a)Impound any book of accounts or other documents without recording his reasons for so doing; or(b)Retain in his custody any such books or documents for a period exceeding thirty days (exclusive of holidays) without obtaining the approval of the Commissioner thereof.

Chapter X

Responsibilities and Liabilities of a Dealer in Special Circumstances

49. Furnishing information regarding change, in the business.

- If any dealer liable to pay tax -(a)Sells or otherwise disposes of his business or any part of his business or effects or comes to know of any other change in the ownership of the business; or(b)Transfers his business by way of lease; or(c)Discontinues his business or changes his place of business or the location of his warehouse or opens a new place of business or warehouse; or(d)Changes the name or nature of his business or either any change in the class or classes of goods in which he carries on his business and which in the case of a registered dealer is or are specified in his certificate of registration; or(e)Succeeds to any business by bequest, inheritance or otherwise; or(f)Being a company, society, club, firm or other association or body, effects any change in its constitution or the constitution of its Board of Directors.He or it shall, within the prescribed time and in the prescribed manner, inform such authority as may be specified in the rules, in writing accordingly, and if any dealer dies, his legal representative shall in the like manner inform the said authority.

50. Information regarding officers responsible for the affairs of the business.

- Every registered dealer shall, in the prescribed manner and within the prescribed time, send to such authority as may be specified in the Rules, a declaration in the prescribed manner and form stating the names of the Principal Officer, Manager and of all officers or other designation who are responsible for ensuring compliance with the provision of this Act for and on behalf of such dealer.

51. Transfer of business.

(1)Where the business of a dealer registered under this Act is transferred by sale, gift, bequest, inheritance or otherwise or is transferred by way of lease and the transferee or the lessee carries on such business, either in its old name or in some other name, the transferee or the lessee shall for all purposes of this Act (except for liabilities under this Act already discharged by such dealer) be deemed to be and to have always been registered (in the case of a lease for so long as the lease subsist) as if the certificate of registration of such dealer had initially been granted to the transferee or the lessee and the transferee or the lessee shall be entitled to apply to the Assessing Officer within the prescribed time for the amendment of the certificate of registration accordingly.(2)Where the business of a dealer not registered under this Act is transferred by any of the modes referred to in sub-section (1), the transferee or lessee as the case may be, whether he is a registered dealer or not, shall be liable to pay tax interest, penalty or other dues payable by the transferor which remains unpaid on the date of such transfer (except liabilities under this Act already discharged by the transferor) and all the provisions of this Act, shall, so far as may be, apply accordingly.(3)In case to which the provisions of sub-section 91) or sub-section (2) apply, the transferor shall also, jointly and severally with the transferee be liable to pay the tax, interest, penalty or other dues, if any, payable for the period up to the date of such transfer whether such tax, interest, penalty or other dues has been assessed before or after such transfer.

52. Legal representative of deceased person.

(1)Where a dealer or person dies, his legal representatives shall be liable to pay any tax, interest, penalty or other dues which the deceased would have been liable to pay if he had not died, in like manner and to the same extent as the deceased and all the provisions of this Act shall, so far as may be, apply as if such legal representatives were the dealer or person liable to pay tax under this Act.(2)For the purpose of sub-section (1) -(a)Any proceeding taken against the deceased before his death shall be deemed to have been taken against the legal representatives and may be continued against the legal representatives from the stage at which it stood on the date of the death of the deceased; and(b)Any proceeding which could have been taken against the deceased if he had survived may be taken against the legal representatives.(3)Every legal representative shall be personally liable for any tax, interest, penalty or other sum payable by him in his capacity as legal representative if, while his liability for tax remains undischarged, he creates a charge on or disposes of or parts with any assets of the estate of the deceased, which are in, or may come into, his possession, but such liability shall be limited to the value of the assets so charged, disposed of, or parted with.(4)The liability of a legal representative under this section shall be limited to the extent to which the estate is capable of meeting the liability.Explanation. - In this section the term "legal representative" has the meaning assigned to it in clause (ii) of section 23 of the code of Civil Procedure, 1908 (5 of 1908) and includes an executor, administrator or other person administering the estate of a deceased person.

53. Assessment after partition of undivided family, disruption or dissolution of a firm or an association of persons.

- Where a dealer is a Hindu undivided family, firm or other association of persons and such family, firm or association is Hindu partitioned or disrupted or dissolved, as the case may be, - (a) The tax, interest, penalty, or any other dues payable under this Act by such family, firm or association of persons for the period up to the date of such partition, disruption or dissolution shall be assessed or imposed as if no partition, disruption or dissolution had taken place, and all the provisions of this Act shall apply accordingly, and (b) Every persons who was at the time of such partition, disruption or dissolution a member or partner of a Hindu undivided family, association of persons or firm and the legal representative of any such person who is deceased shall, notwithstanding such partition, disruption or dissolution, be jointly and severally liable for the payment of the tax, interest, penalty or other dues payable under this Act by such family, firm or association of persons for the period up to the date of such partition, disruption or dissolution, whether the assessment of such tax or the levy of such interest, penalty or other dues is made prior to or after such partition, disruption or dissolution.

54. Company in liquidation.

(1) Subject to the provisions of any other law for the time being in force, every person: - (a) Who is the liquidator of any company which is being wound up, whether under the orders of court or otherwise; or (b) Who has been appointed the receiver of any assets of a company (hereinafter referred to as the liquidation); Shall within thirty days after he has become such liquidator, give notice of his appointment as such to the Assessing Officer who is entitled to assess the company. (2) the Assessing Officer shall, after making such inquiries or calling for such information as he may deem fit, notify to the liquidator within three months from the date on which he receives notice of the appointment of the liquidator the amount which, in the opinion of the Assessing Officer, would be sufficient to provide for any tax which is payable by the company. (3) The liquidator: - (a) Shall not, without the leave of the Assessing Officer, part with any of the assets of the company or the properties in his hands until he has been notified by the Assessing Officer under sub-section (2); and (b) On being so notified, shall set aside an amount equal to the amount notified and, until he so sets aside such amount, shall not part with any of the assets of the company or the properties in his hands: Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties for the purpose of the payment to secure creditors whose debts are entitled under law to priority of payment over debts due to Government on the date of liquidation or for meeting the reasonable costs and expenses of the winding up of the company. (4) If the liquidator fails to give the notice in accordance with sub-section (1) or fails to set aside the amount as required by sub-section (3) or parts with any of the assets of the company or the properties in his hands in contravention of the provisions of that sub-section, he shall be personally liable for the payment of the tax which the company would be liable to pay: Provided that if the amount of any tax payable by the company is notified under sub-section (2), the personal liability of the liquidator under this sub-section shall be to the extent of such amount. (5) Where there are more liquidators than one, the obligations and liabilities attached to the liquidators under this section shall attach to the liquidators jointly and severally. (6) When any private company or a public company which was previously a

private company is wound up, any tax assessed on the company under this Act for any period when it was a private company whether before, or in the course of or after its liquidation, cannot be recovered then every person who was Director of the private company at any time during the period for which the tax is due shall be jointly and severally liable for the payment of such tax unless he proves that the non-recovery cannot be attributed to any gross negligence, misfeasance or breach of duty on his part in relation to the affairs of the company.

55. Liability of guardian and trustees, etc.

- Where the business in respect of which tax is payable under this Act is carried on by, or is in charge of, any guardian, trustee or agent of a minor or other incapacitated person on behalf of, and for the benefit of, such minor or other incapacitated person the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself and all the provision of this Act shall apply accordingly.

56. Liability of Courts of Wards etc.

- Where the estate or any portion thereof of a dealer owning a business in respect of which tax is payable under this Act is under the control of the Court of Wards, the Administrator-General, the Official Trustee or any Receiver or Manager (including any person, whatever his designation, who in fact manages the business) appointed by, or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, Receiver or Manager in the like manner and to the same extent as it would be leviable upon and recoverable from the dealer if he were conducting the business himself; and all the provisions of this Act shall apply accordingly.

57.

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Chapter XI

Offences and Prosecution

58. Failure to furnish security maintain or preserve accounts, furnish accounts etc.

- Whoever:-(a)Being liable to pay tax under this Act, fails to get himself registered, or(b)Not being a registered dealer represents when purchasing goods, that he is a registered dealer, or(c)Not being a registered dealer collects any sum purporting to be by way of tax under this Act or being a registered dealer collects any sum purporting to be by way of tax on the sale of goods in respect of which he is

not liable to pay tax or at a rate exceeding the rate at which he is liable to pay tax, or(d)Being a registered dealer represents when purchasing goods or class of goods not covered by his certificate of registration that such goods are covered by such certificates, or(e)Contravenes the requirement of subsection (4) of section 15 or the Rules made there under; or(f)Obstructs or prevents any authority under this Act from making an inspection under section 45 or exercising the power to search, seize or seal under section 44 or contravenes the provisions of section 45, or(g)Contravenes the provisions of section 54 shall be punishable with imprisonment of either description for a term which may extend to one year or with fine or with both.

59. Failure to furnish return.

- If a dealer or person willfully fails to furnish in due time the statement or return which he is required to furnish under sub-section (2) or sub-section (3) of section 16 and pay the tax due thereon, he shall be punishable:-(i)In case where the amount of tax which would have been evaded if the failure has not been discovered, exceeds one lakh rupees, with imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;(ii)In any other case, with imprisonment of either description for a term which may extend to three years or with fine; or with both.

60. False statement in verification etc.

- If a person makes a statement in any verification under this Act or under any Rules made thereunder or delivers an account or statement or return which is false and which he either knows or believes to be false, or does not believe to be true, shall be punishable:-(i)In case where the amount of tax, which would have been evaded if the statement or account or return had been accepted as true, exceeds one lakh with imprisonment of either description for a term which shall not be less than six months but which may extend to seven years and with fine;(ii)In any other case with imprisonment of either description for a term which may extend to three years or with fine or with both.

61. Wilful attempt evade tax etc.

- If a person willfully attempts in any manner whatsoever to evade any tax, penalty or interest chargeable or impossible under this Act, he shall be punishable:-(i)In a case where the amount sought to be evaded exceeds one lakh rupees, with imprisonment of either description for a term which shall not be less than six months but which may extend to seven years and with fine;(ii)In any other case, with imprisonment of either description for a term which may extend to three years or with fine or with both.

62. Abetment of false return.

- If a person abets or induces in any manner another person to make and deliver an account or a statement or return or declaration relating to any tax payable under this Act which is false and

which he either knows to be false or does not believe to be true or to commit an offence under section 61, he shall be punishable;(i)In a case where the amount of tax, penalty or interest which would have been evaded if the declaration, account or statement had been accepted as true, or which is willfully attempted to be evaded exceeds one lakh rupees, with imprisonment of either description for a term which shall not be less than six months but which may extend to seven years and with fine;(ii)In any other case, with imprisonment of either description for a term which may extend to three years or with fine or with both

63. Offences by companies.

(1)Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of and was responsible to the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offences and shall be liable to be proceeded against and punished accordingly;Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.(2)Notwithstanding anything contained in sub-section (1) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivances of, or is attributable to any neglect on the part of any Director, Manager, Secretary or other officer, of the company such Director, Manager, Secretary or other Officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.Explanation. - For the purpose of this Section:-(a)"Company means a body corporate, and includes(i)A firm, and(ii)An association of persons or a body of individuals whether incorporated or not;(b)"Director" in relation to:-(i)A firm, means a partner in the firm; and(ii)"Any association of persons or a body of individuals" means any member controlling the affairs thereof.

64. Presumption as to books of accounts, assets, etc., in certain cases.

- Where any book of accounts or other document or the information relating to any goods, money or other valuable article or thing referred to in sub-section (1) or sub-section (5) of section 44 is or are tendered as evidence against any person for any offence under this Act, the provisions of sub-section (5) of that section shall, so far as may be, apply in relation to such book of accounts, other documents, goods, money or other valuable article or thing..

65. Prosecution to be at instance of Commissioner. Cognisance of offences.

- No person or dealer shall be proceeded against for an offence under any of the foregoing provisions except at the instance of the Commissioner.

66. Cognisance of offences.

- No court inferior to that of a Metropolitan Magistrate or a Magistrate of the first class shall try any

offence under this Act.

67. Compounding of offences.

(1) Commissioner may, subject to such conditions as may be prescribed, compound any offence under any of the foregoing provisions either before or after the institution or proceedings by requiring the person proceeded against to pay by way of composition a sum not exceeding such sum as may be prescribed. (2) On payment of the full composition money under subsection (1):- (a) No proceedings under any of the foregoing provisions shall be commenced against such person or (b) If any such proceeding has already been commenced it shall not be further proceeded with.

68. Disclosure by Public servant.

(1) If a public servant furnishes any information or produces any document in contravention of the provisions of sub-section (1) or section 69 he shall be punishable with imprisonment which may extend to six months and shall also be liable to a fine not exceeding one thousand rupees. (2) No prosecution shall be instituted under this section except with the previous sanction of the State Government.

Chapter XII

MISCELLANEOUS

69. Return etc. to be confidential.

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act or the laws repeated by this Act, other than proceedings before criminal court shall, save as provided in sub-section (2) be treated as confidential and notwithstanding anything contained in the Indian Evidence Act, 1872 (1 of 1872), no court shall, save as aforesaid, require any authority under this Act to produce before it any such statement, return, account, document, or record or any part thereof or to give evidence before it in respect thereof. (2) If, save as provided in sub-section (3), a public servant discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine. (3) Nothing in this section shall apply to be disclosures:- (a) Of any, of the particulars referred to in sub-section (1) for the purpose of a prosecution under the Indian Penal Code, 1860 (XIV of 1860), or prevention of corruption Act (II of 1947), in respect of any such statement return, accounts, documents or evidence, or for the purpose of a prosecution under this Act, or (b) Of such facts, to an officer of the Central Government as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it, or (c) Of such facts to any officer of this or any other State Government as may be necessary for the purpose of enabling such officer to levy or realise any tax imposed by that Government.

70. Return etc. not to be invalid on certain grounds.

- No return statement, assessment, notice, summons or other proceeding, furnished or made or issued or taken or purported to have been furnished or made or issued or taken in pursuance of any of the provisions of this act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission if such return, assessment, notice, summons, or other proceeding is in substance an effect in conformity with or according to the intent and purpose of this Act.

71. Appearance by authorised representatives.

- A dealer or a person who is entitled or required to appear before an authority in connection with any proceeding under this Act otherwise than when required under section 48 to attend personally for examination on oath or affirmation, may attend by an authorised representative.

72. Power to make rules.

(1)the State Government may, subject to the previous publication makes rules for carrying out the purposes of this Act:Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action it may make any rules without such previous publication.(2)In particular and without prejudice to the generally of the foregoing power, such rules may provide for-(i)All matters expressly required of a allowed by this Act to be prescribed;(ii)Such other matters which, in the opinion of the State Government, require to be regulated by rules for the prevention of any avoidance or evasion of tax or for facilitating the efficient levy and collection of any tax, interest, penalty or other sum payable under this Act.

73. Laying of rules and certain notifications before the State.

- The State Government shall cause every rules made under section 72 and every notification issued amending any Schedule or making any exemption or reduction in rate under sub-section (2) of section 8 or sub-section (2) or sub-section (3) of section 9 of this Act to be laid, as soon as may be, after it is made or issued before the House of the State Legislature while it is in session for a Legislature total period of thirty days, which may be comprised in one or more session in which it is so laid or the session immediately following and it, the House agrees in making any modification in the rule or notification or agrees that the rule or notification should not be made, the rule or the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, provided that any such modification or annulments shall be without prejudice to the validity of anything annulments shall be without prejudice to the validity of anything previously done under that rule or notification.

74. Repeals and savings.

(1)The following laws are hereby repealed:-

- 1. The Assam Sales Tax Act, 1947 (Assam Act XVII of 1947).**
- 2. The Assam Finance (Sales Tax) Act, 1956 (Assam Act XI of 1956).**
- 3. The Assam (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1955, (Assam Act IX of 1956).**
- 4. The Assam Purchase Tax Act, 1967. (Assam Act XIX of 1967).**

(2)Notwithstanding the repeal of the aforesaid laws by this Act and save as otherwise provided in sub-section (3) all rules, notifications, registrations or other documents, forms and notice made or prescribed or issued thereunder which were in force immediately before the appointed day, and all proceedings for the assessment or reassessment of any dealer or person in respect of such period may be taken or continued as if this Act had not been passed.(3)Notwithstanding anything contained in sub-section (2) in respect of the following matters relating to any period ending before the appointed day, the provisions of this Act shall apply to:-(a)An appeal or application for refund, rectification or revision, in respect of any period ending before the appointed day, provided such appeal or application had been made and the time limit for such appeal or application had not expired before the appointed day;(b)Any proceeding by way of rectification or revision in respect of any period ending before the appointed day provided the time limit for such rectification or revision has not expired, before the appointed day.(c)Any return, statement or account relating to any period ending before the appointed day which is delivered, furnished or produced on or after the appointed day or any proceeding has been taken under Chapter IX on or after the appointed day.(d)Any tax, interest, penalty or other dues remaining unpaid on the appointed day.(f)Any tax relating to any period ending before the appointed day which is refundable on or after the appointed day.Power to remove difficulties. - If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as the occasion may require, by order, do anything not inconsistent with the purpose of the Act as appear to them to be necessary or expedient for removing the difficulty.

I (List of Exempted Items)

[See Section 9 (1)]

SI. No	Description of Good	Condition & exception for exemption
1.	All varieties of textiles, viz. cotton, woollen or silken, including rayon, art silk or nylon, whether manufactured by handloom, power-loom or otherwise.	
2.	Ayurvedic, Homeopathic and Unani medicines except items sold as patent and in brand names.	

- (i) Anti-Malaria drugs, viz, quinine (but not sugar coated), quinine, alkaloids, salt of quinine, cinchona and chloroquine group of drugs, e.g., Nivaquine, Reschochin and comoquine whether in solution or in power or in tablet form, paludrine and daraprin.
- (ii) Anti-Kala-azar drugs, viz. Urea, Stibamine and pentamidine, Isethionate
- (iii) Vaccine, viz., small-pox vaccine, T.A.B. vaccine and cholera vaccine.
3. Books, periodicals and News papers.
- Betelnuts (excluding supari and betelnuts for conversion into supari)
5. Cereals in all its forms Except when sold as cooked food.
6. Condom and contraceptives.
7. Cotton (but not cotton waste).
8. Endi and Muga cloth.
9. End and Muga Yarn.
10. Electrical energy.
11. Fish. Except when sold in sealed containers or sold as cooked food.
12. Furnance oil When sold to public utility undertakings for generation of electric energy in Assam.
13. Flowers (natural)
14. Fresh milk and curds
15. Gur and molasses
16. Grass used as cattle fodder only.
17. Green tea leaf.
18. Hand-spun cotton yarn.
19. Handloom cloth woven out of cotton yarn.
20. Hand woven silk (Pat) cloth. When produced and sold by weavers Co-operative Societies.
21. Human blood.
22. Khadi and /or products of village Industries as defined in Khadi and Village Industries Commission's Act, 1956. When sold by a producer and/ or organisation, certified for the purpose by the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission's Act, 1956 or statutory State Khadi and Village Industries Board

	constituted under the Act of the State.
25. Meat.	Except when sold in sealed containers of sold ascooked foods.
26. Mathematical instruments for students.	
27. Mill made cotton yarn excluding sewing thread.	
28. National Flags.	
29. Plough, ploudh points, sickles, Khurpi, Axe,Khanta (for digging hole in the soil) and dao.	
30. Publications issued by the Publication Divisionof the Government of India, Ministry of Information andBroadcasting.	
31. (a) Rum sold at Defence Service Installations.	Examption is allowed on condition that Rum issold to Personnel of Defence Services strictly for personalconsumption.
(b) Rum sold to Personnel of the Armed BranchPolice of the Government of Assam.	Exemption is allowed on condition that Rum issold to personnel of Armed Branch Police of the Govt. of Assamstrictly for personal consumption on production of identitycertificate from the Deputy Commissioner or Sub-DivisionalOfficer of the Area.
32. Sago	Except when sold in sealed containers.
33. Salt	
34. Spun-silk yarn as distinguished from raw-silkand noil yarn	
35. Slates and Slate Pencils.	
36. Sugar other than sugar candy, confectionery andthe like.	
37. Sugar cane.	
38. Tobacco and its products but excluding Zarda.	
39. Vegetables (but not onion, garlic, spices,ginger and condiments).	Except when sold as cooked food.
40. Water but not ice, distilled, aeraled, processedor mineral water	
41. School Uniform	Subject to production of certificate from theHead of the Institutions.
42. Wheel Chairs used by physically handicapped andinvalid persons.	

Artificial limbs, shoes and such other
43. items used by physically handicapped
persons.

44. Polythene lined jute bags.

When used in packing fertilisers, compost manure,
dry cow dung, cattle feed and calcined coke.

45. Chemical fertilisers and bone meals.

46. Fire Wood

47. Mustard oil and Rape oil

48. Pulses in all forms excluding cooked
pulses.

II

(Taxable at The Point of Sale)[See Section 8 (1) (a)]

Sl. No	Description of Good	Rate of Tax
	Food items and provisions. etc.	
1.	Tinned packed or bottled foods, cakes, biscuits, confectioneries and provisions	8 paise in the rupees
2.	Butter, ghee, cream and cheese	8 paise in the rupees
3.	Dried fruits.	8 paise in the rupees
4.	Baby Food	4 paise in the rupees
5.	Ice foods including ice-cream	8 paise in the rupees
6.	Tinned bottled or packed milk food but excluding fresh milk	8 paise in the rupees
7.	Scented Supari, panmosala and the like	8 paise in the rupees
8.	Zarda of all types	8 paise in the rupees
	Medicines	
9.	Ayurvedic, Homeopathic and Unani medicine which are sold in patent and in brand name	4 paise in the rupees
10.	All other medicines and drugs other than the following:- (a) Antimalaria drugs, viz: quinine, in powder form quinine pills (but not sugar coated), Quinine Alkaloids, Salts of Cinchona and its Alkaloids, Totaquine, Cinchonafabrifuge and Chloroquine Group of drugs, e.g. Nivaquine, Reschocin and	

	Comoquine, whether in solution or in powder or intablet form, paludrine and Daraprim.	
	(b) Ani-Kala-azar drugs, viz. Urea stibamine and Pentamidine Isethionate.	
	(c) Vaccine, viz. small-pox vaccine, Choleravaccine and T.A.B. vaccine.	
	(d) Ayurvedic, Homeopathic and Unani medicines except when sold in patent name or brand name	4 paise in the rupees
11.	Spirituos medicinal preparation under any pharmacopaedia containing more than 12 per cent by volume of alcohol (but other than those which are declared by the State Govt. by Notification in the Official Gazette to be not capable of causing intoxication).	20 paise in the rupees
	Surgical and Hospital equipments	
12.	X-ray, Ultra-sound and, Scanning-machine, other medical equipments and instruments and parts and accessories thereof	12 paise in the rupees
13.	Hospital equipments of all types	8 paise in the rupees
	Vehicles including motor vehicles and accessories thereof	
14.	All varieties of tractors, bulldozers, excavators earthmovers, power-tillers and parts and accessories thereof	12 paise in the rupees
15.	Bicycles including parts and accessories	4 paise in the rupees
16.	Tricycles, rickshaws and cycle combinations and accessories and parts thereof	8 paise in the rupees
17.	Motor cycle and motor cycle combinations, motor scooter, motorettes, three wheeler, motor vehicles and spare parts and accessories thereof	7 paise in the rupees
18.	Motor vehicles including motor cars, motor omnibuses, motor vans, motor trucks, chassis of motor vehicles, bodies of motor vehicles, and all varieties by whatever name known.	4 paise in the rupees
19.	Perambulators and baby walker	14 paise in the rupees
20.	Types (including pneumatic tyres) flaps, and tubes ordinarily used for motor vehicles and trailers (whether or not such types, flaps and tubes are also used for other vehicles) and batteries.	8 paise in the rupees
	Cosmetics, toilet goods and Detergents	
21.	Cosmetics and toilet requisites including scents, perfumes, snows and cream, powder, lipstick and eye-lashes.	14 paise in the rupees
22.	Hair oils, tooth-paste, tooth-powder and toothbrushes, hair-dying materials and shampoo	8 paise in the rupees
23.	Soaps of all varieties including toilet soaps, shaving soaps, soaps of any other descriptions and detergents of all kind.	8 paise in the rupees

24.	Shaving sets, razors, razor blades, shavingsticks, shaving cream, shaving brush, depilators and otheraccessories	8 paise in the rupees
25.	Sanitary towels, sanitary napkins and the like.	8 paise in the rupees
	Liquors	
26.	Country spirits 20 paise in the rupees	
	India made and imported whisky, foreign liquor,including brandy, gin, rum, wine, champagne, bear, cider, perry,ale and other fermented potable liquors except rum	50 paise
27.	sold to -Defence personnel in Defence Services Canteens strictly forpersonal consumption on production of identity certificates fromthe Deputy Commissioner or Sub-Divisional Officer of the area.	in the rupees
28.	Non potable liquor, that is:-	
	(a) Rectified spirit	
	(b) Denatured spirit	
	(c) Methyl alcohol	
	(d) Absolute alcohol	
	(e) Any other alcohol which the state Govt.bynotification in the Official Gazette declare to be non-potablefor the purpose of this entry	8 paise in the rupees
	Household articles	
29.	Crockery and cutlery including knives, forks andspoon, articles made of glass, china porcetain or glazedearthenware for domestic use.	8 paise in the rupees
30.	Carpets including dorries	14 paise in the rupees
31.	Gas-cylinder, stoves burners and otheraccessories	8 paise in the rupees
32.	Kitchenware and utensils coated with heatresistant and stick resistant used for cooking as well as servingexcepting those items mentioned in Sl.29.	12 paise in the rupees
33.	Locks, padlocks and keys	8 paise in the rupees
34.	(a) Pressure cooker and parts thereof	8 paise in the rupees
	(b) Grinder mixtures and juicer and parts andaccessories thereof	
35.	Petromax, sloves, cookers, lamps, lanterns andparts and accessories thereof	8 paise in the rupees
36.	Fiefrigerators, air coolers; air-conditioningplants, geyser, wasling machine and component parts thereof.	14 paise in the rupees
37.	Sewing machines, knitting machines and parts andaccessories thereof	8 paise in the rupees
38.	Torch light and bulbs	8 paise in the rupees

39.	Dry cells and dry cell batteries	8 paise in the rupees.
40.	Upholstered furniture and furniture of all types made of timber, bamboo, cane and plastic but excluding aluminium and iron and steel furniture; (a) When sold to educational institutions on production of certificates, from Head of Institution. (b) When sold to others	8 paise in the rupees 12 paise in the rupees
41.	Vacuum flasks of all kinds including thermowares Minerals & Gases	14 paise in the rupees
42.	Coal gas and coal including coke in all its forms but excluding charcoal	4 paise in the rupees
43.	Industrial gases including oxygen, nitrogen, acetylene, gas burners and other equipments and accessories for use therewith including all kinds of welding electrodes, welding rods and wires.	8 paise in the rupees.
44.	Lime including limestone Building Materials	8 paise in the rupees
45.	(a) Iron and Steel as defined in clause (iv) of Section 14 of C.S.T. Act. (Central Act. 74 of 1958) (b) Nonferrous metal, namely, Zinc and Lead used as coating material in the manufacture of corrugated Iron Sheets	4 paise in the rupees 4 paise in the rupees
46.	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron or steel.	8 paise in the rupees
47.	Lifts operated by electricity or hydraulic powers	12 paise in the rupees
48.	Bricks and tiles including hollow cement bricks and stone blocks	8 paise in the rupees
49.	Doors, Windows, ventilations and other fixtures made of wood plastic alloy, aluminium, iron and steel.	8 paise in the rupees
50.	floor tops, wall tops of all types not included in any other items of the schedule including ceramic and glazed tiles, mosaic and mosaic chips	14 paise in the rupees
51.	White sheets plain and corrugated including asbestos	4 paise in the rupees
52.	Water supply and sanitary fittings including pipes of any type used for the purpose Cinematographic & photographic equipments	8 paise in the rupees
53.	Cinematographic equipments including cameras, projection and sound recording	14 paise in

	and reproducing equipments, lenses, films and parts and accessories required for use therewith	the rupees
54.	Photographic and other cameras and enlargers lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	14 paise in the rupees
	Electric & Electrical Goods	
55.	All varieties of computer software	8 paise in the rupees
56.	Electronic systems, instruments apparatus and appliances including computers of all varieties and other electronic and parts and accessories of all such goods	14 paise in the rupees
57.	Gramophones and component parts thereof and records	12 paise in the rupees
58.	Tape-recorders, Dictaphones and other similar apparatus for recording sound and tapes of all descriptions for use therewith and parts and accessories thereof	12 paise in the rupees
59.	(a) Coloured Television sets, video cassette recorders, video cassette players, other wireless reception instruments and apparatus, radios, radio gramophone, electrical valves, accumulators, amplifiers, and loud speakers and parts and accessories thereof	14 paise in the rupees
	(b) Black & White T.V. Sets	12 paise in the rupees
60.	Sound transmitting equipments including telephones and spare thereof.	12 paise in the rupees
	Precious Metals and Ornaments	
61.	Gold and silver and articles made thereof including articles made of rolled gold and imitation gold	7 paise in the rupees
62.	Diamond, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls, artificial or cultured	12 paise in the rupees
	Petroleum Products	
63.	Crude Oil	4 paise in the rupees
64.	Calcined petroleum coke	4 paise in the rupees.
65.	Diesel Oil and Other internal combustion oil other than petrol.	1 paise in the rupees
66.	Kerosene not ordinarily used as an internal combustion oil	2 paise in the rupees
67.	Lubricants	12 paise in the rupees
68.	Motor spirit used as fuel for aircraft including aviation turbine fuel	25 paise in the

		rupees
69.	Other motor spirits (except diesel oil and internal combustion oils other than petrol)	12 paise in the rupees
70.	Petroleum gas and natural gas	8 paise in the rupees
71.	Raw petroleum coke	4 paise in the rupees
72.	All other products obtained as derivatives of petroleum and/or natural gas	2 paise in the rupees
73.	Polyester staple fibre (PSF) and dimethyl tetraphthalate (DMT) acrylic fibre	2 paise in the rupees
	Miscellaneous	
74.	All arms including rifles, revolver, pistol and ammunitions for the same	14 paise in the rupees
75.	All clocks, time-pieces and watches and parts thereof	14 paise in the rupees
76.	All machineries and spare parts thereof including handloom and parts and accessories thereof	8 paise in the rupees
77.	All types of pump sets with electric motors	12 paise in the rupees
78.	(a) Articles made of sandal wood, ivory and other animal bones including articles inlaid with ivory.	12 paise in the rupees
	(b) Agarbati	8 paise in the rupees
79.	Articles made of fur and skin	12 paise in the rupees
80.	Acrylic yarn, acrylic blended yarn polyester yarn, viscose yarn, polyester viscose blended yarn	2 paise in the rupees
81.	Binoculars, telescopes, microscopes and such other similar goods	12 paise in the rupees
82.	Bulbs, plants and saplings	8 paise in the rupees
83.	Cigarette cases and lighters	12 paise in the rupees
84.	Chemicals	8 paise in the rupees
85.	Citronella oil	8 paise in the rupees
86.	Coir products	8 paise in the rupees

87.	Dyes and colours including abir	8 paise in the rupees
88.	Electroplated nickel, chromium or silver or german silver goods	8 paise in the rupees
89.	Fire fighting equipments	14 paise in the rupees
90.	Fire works including coloured match	8 paise in the rupees
91.	Furnance oil (except when sold to public utility undertakings)	8 paise in the rupees
92.	Hosiery goods except hosiery cloth in length	8 paise in the rupees
93.	Ice slabs	8 paise in the rupees
94.	Lottery tickets	10 paise in the rupees
95.	Laminated sheets like sunmica, formica decolam etc.	12 paise in the rupees
96.	Matches	8 paise in the rupees
97.	Pesticides including insecticides, fungicides, herbicides, rodenticides etc.	8 paise in the rupees
98.	Polythene granules and polythene sheets, wrappers and bags	4 paise in the rupees
99.	Plastic and other rubber foam products and similar other articles made wholly or partly of artificial or synthetic resin	14 paise in the rupees
100.	Paints, colours, laquers and varnishes including glue, polish, turpentine, thinners, putty, enamalated indigo	10 paise in the rupees
101.	Brushes, sand paper and other abrasive by whatever name known	8 paise in the rupees
102.	Prestressed concrete concrete colour (PSC)	8 paise in the rupees
103.	Plywood including veneers, battens, hard board and any other articles made wholly or mainly of these products including flush doors and blocks boards	8 paise in the rupees
104.	Pipe and tube of all kinds including hume pipe and their fittings	8 paise in the rupees
105.	Rubber and synthetic rubber products	8 paise in the rupees

106.	Stainless steel sheets and stainless steel products	14 paise in the rupees
107.	Straw board, card boards and similar other boards	8 paise in the rupees
108.	Shoe polish, shoe cream and brush	8 paise in the rupees
109.	Spectacles, sun glasses, goggles, lenses, including contact lenses and framers including parts and accessories thereof	8 paise in the rupees
110.	Solvent oils, transformer oils and coolants	8 paise in the rupees
111.	Type-writers, tabulating machines, calculating machine photocopier and duplicating machine and parts thereof	12 paise in the rupees
112.	Timber, that is to say, (i) Tree and logs (ii) Sawn timber including poles, planks and battens, but not fire wood.	8 paise in the rupees
113.	Weighing machines of all kinds	8 paise in the rupees
114.	Weights and measures.	8 paise in the rupees

III

(Taxable at The Point of Last Sale)[See Section 8 (1) (b)]

Sl. No	Description of goods	Rate of Tax
1.	Declared goods not mentioned in other Schedules	4 paise in the rupees
2.	Other goods (other than the goods mentioned in the SCHEDULED I, II, IV and V)	8 paise in the rupees

The Schedule IV[See Section 8(1) (C)]

Sl. No	Description of goods	Point of levy and rate of tax (per cent)		
		At the point of first sale in the state to persons other than registered dealers	At the point of first sale in the state to a registered dealer	At the point of last sale in the state
1		14	8	6

Component parts of Motor vehicles and
other articles adopted for use generally as parts or
accessories of Motor vehicles and trailers

2.	Iron & steel safe almirahs	14	8	6
	All types of aluminium, iron & steel furniture			
3.	including slotted angles, angles, racks and parts thereof.	12	6	6
4.	Onion and Garlic	8	6	2
	All electrical goods, instruments apparatus, appliances & all such articles the use of which cannot be had except with the application of			
5.	electrical energy, including fans, lighting bulbs, electrical earthen wares and porcelain & all other accessories & component parts either sold as a whole or in parts	12	8	4
6.	Switch boards, ceiling roses, battens, link clips & other electrical fitting of similar nature	10	6	4
	Vegetable oils, both edible and			
7.	non-edible including vanaspathi or vegetable ghee but excluding mustard oil.	8	4	4
8.	Cement	12	8	4
9.	White Cement	14	8	6
10.	Aluminium sheets	4	2	2
11.	Spices in all forms including Long, Dalchini, Ilashi.	8	4	4
12.	All kinds of footwears including Chappals made of leather, plastic, synthetic or moulded materials	10	6	4
	All kinds of suit cases, brief cases made of plastic, nylon, leather or moulded materials excluding			
13.	steel trunks	10	6	4
14.	All kinds of plastic, celluloid, bakelite or moulded articles	10	6	4

V

[See Section 8(1) (d)]

Sl. No	Description of goods	Point of levy	Rate of Tax
1.	Raw Jute	All the point of last purchase in the state.	4 paise in the rupees
2.	Raw Hides and Skin	- do -	

		3 paise in the rupees
Bones of animals, birds, reptiles and fishes	- do -	3 paise in the rupees
Supari (dried betelnuts) and betelnuts for conversion into supari	- do -	8 paise in the rupees
Bamboo	- do -	4 paise in the rupees

VI

[See Section 8(1) (e)]

SI. No	Description of work contract	Percentage of deduction under section 8(3)(iv)(b): not more than	Rate of Tax (percent)
1.	Fabrication and installation of plant and machinery	15%	2%
2.	Fabrication and erection of structural works, including fabrication, supply and erection of Iron trusses, purlines, etc.	20%	2%
3.	Fabrication and installation of and hoists.	15%	2%
4.	Fabrication and installation of elevators (lifts) and escalation	15%	2%
5.	Fabrication and installation of rolling shutters and collapsible gates.	15%	2%
6.	Civil works like construction of buildings, bridges, road, rail roads etc.	25%	2%
7.	Installation of doors, door-frames, windows, window frames and grills	25%	2%
8.	Supplying and fixing of tiles, slabs, stones and sheets (i) Supplying and fixing of Mosaic tile; (ii) Supplying and fixing of Marble slabs polished granite stones and tiles (other than mosaic tiles) (iii) Supplying and fixing of slabs, stones and sheets other than those specified at items (i) and (ii) above.	30%	2%
9.	Supplying and installation of air-conditioning equipments including deep freezers cold storage plants, air-conditioning plants and dehumidifiers	20%	2%
10.	Supplying and installation of air-conditioners and	20%	2%

	air-coolers		
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformers	10%	4%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration	15%	2%
13.	Construction of railway coaches on under-carriages supplied by railway	20%	2%
14.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers	20%	2%
15.	Sanitary fittings for plumbing for drainage etc.	15%	2%
16.	Painting and polishing	15%	2%
17.	Construction of bodies of motor vehicles and construction of trailers	25%	2%
18.	Insulation and lining of equipments, plant and machinery instruments, appliances or buildings	15%	2%
19.	Providing and laying of pipes for purposes other than those specified in serial number 15 of this schedule	15%	2%
20.	(i) Providing and laying pipes (other than steel pipes) for purposes other than those specified in serial number 15 of this schedule	15%	2%
	(ii) Providing and laying of steel pipes for purposes other than those specified in serial number 15 of this schedule	15%	2%
21.	Programming and providing of computers software	15%	2%
22.	Fabrication, testing and reconditioning of metallic gas	20%	2%
23.	Tyre retreading	15%	2%
24.	Processing and supplying of photograph, photo-prints photo-negatives	15%	2%
25.	Supplying and installation of electronic instruments, equipments, apparatus, appliances & devices	10%	2%
26.	Supplying and installation of fire fighting equipments and devices		
27.	Electroplating and anodising	25%	2%
28.	Bottling, canning and packing of goods	25%	2%
29.	Lamination, rubberisation, coating and similar process	25%	2%
30.	Printing and block making	20%	2%
31.	Supplying and erection of weighing machines and weigh bridges	15%	2%

32.	Supply and installation of submersible and centrifugal pump sets	20%	2%
33.	Dyeing and printing of Textiles	20%	2%
34.	Construction of tankers on motor vehicle, chassis	20%	2%
35.	Supply and fixing of door and window curtains including Venetian blinds and nets	15%	2%

VII

[See Section 8 (1) (f)]

SI. No	Description of goods	Rate of Tax
1.	Motor vehicles including motor cars, motor taxicabs, motor cycles, motor scooters, motorettes motor, omni buses, vans and motor lorries	5%
2.	Chassis of motor vehicles	5%
3.	Plant and machinery including cranes.	5%
4.	Television sets, video cassette recorders and players, prerecorded video cassette and video gram equipments.	5%
5.	Tabulating machine, calculating machines, duplicating machines, weighing machine, roneo machines, teleprinters and computers.	5%
6.	Telephones	5%
7.	Feature films	5%
8.	Furniture of all kinds	5%
9.	Electronic goods, electrical goods, including instruments, apparatus and appliances thereof	5%
10.	Air conditioners and air coolers	5%
11.	Water coolers, refrigerators, deep freezers, bottle coolers and cold storage plants	5%
12.	Cinematographic cameras, projectors and lighting equipments	5%
13.	Gas Cylinders	5%
14.	Crates and bottles	5%