



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 23rd December, 2005

No.LGL. 6/2003/Pt./66. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XLVII OF 2005

(Received the assent of Governor on 22nd December, 2005)

THE ASSAM VALUE ADDED TAX (THIRD AMENDMENT) ACT, 2005

AN

ACT

further to amend the Assam Value Added Tax Act, 2003.

Preamble. Whereas it is expedient further to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing ; Assam Act
VIII
of 2005.

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

**Short title,
extent and
commence-
ment.**

- (1) This Act may be called the Assam Value Added Tax (Third Amendment) Act, 2005.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment
of section
10.**

- In the principal Act, in section 10, in sub-section (1), in clause (b), in Explanation 2(i), after the words "within the State", the punctuation mark "." shall be inserted and the portion beginning with the words "and he shall be liable to pay tax" and ending with the words "retail sale licence holder." shall be omitted.

Amendment
of section
28.

3. In the principal Act, in section 28, after sub-section (5), a new sub-section (6) shall be inserted, namely :-

"(6) When the transporter does anything directly or indirectly, which results in evasion of tax or would have resulted in evasion of tax if such evasion was not detected and prevented in time, the Prescribed Authority may, after giving him a reasonable opportunity of being heard, direct him to pay by way of penalty an amount equal to three times the amount of tax so evaded or so sought to be evaded. In such case, the transporter shall be deemed to be a dealer and he shall also be liable to pay the tax so evaded or so sought to be evaded. The penalty and tax so imposed shall be without prejudice to his liability for prosecution under this Act or any other law for the time being in force."

Amendment
of section
54.

4. In the principal Act, in section 54, in sub-section (1),-

(i) in between the words "exempt" and "any sales or purchases", the following shall be inserted, namely :-
"by way of appropriate Schemes or otherwise, in conformity with the provisions of this Act";

(ii) the punctuation mark "." appearing at the end shall be substituted by punctuation mark ":" and thereafter a new proviso shall be inserted, namely :-

"Provided that the Government may withdraw such exemption at any time as it may think fit and proper."

Insertion of a
new section
56A.

5. In the principal Act, after section 56, a new section 56 A shall be inserted, namely :-

"56A. Penalty for contravention of section 56 : If a registered dealer or any other dealer contravenes the provision of section 56, the Prescribed Authority may, after giving such dealer a reasonable opportunity of being heard, by an order in writing direct that he shall pay by way of penalty a sum equal to double the amount of tax or two thousand rupees, whichever is higher."

Amendment
of section
74.

6. In the principal Act, in section 74, --

(a) in sub-section (3), in clause (c), in the existing proviso, the punctuation mark "." appearing at the end shall be substituted by punctuation mark ":" and thereafter the following provisos shall be inserted, namely :-

"Provided further that such authority shall not return such books of accounts, registers and other documents before expiry of ninety days calculated from the date of issuance of Demand Notice by such authority :

Provided also that on application of the dealer such authority may release such books of accounts, registers and other documents before expiry of ninety days with prior approval from the Government,";

(b) in sub-section (5), in clause (c), --

(i) between the words "such authority shall" and "direct", for punctuation mark", the following shall be substituted, namely :-

"pass an order imposing penalty mentioned in clause (b) and";

(ii) for the words "computed by multiplying the value of the goods with the rate of tax applicable on sale of", the following shall be substituted, namely :--

"calculated on the deemed sale value of the goods at applicable rate of tax on sales of such".

Amendment
of section
75.

7. In the principal Act, in section 75, in sub-section (6), in the last part, for the words "computed by multiplying the value of the goods with the rate of tax applicable on sale or purchase of goods", the following shall be substituted, namely :--

"calculated on the deemed sale value of the goods at applicable rate of tax on sales of such goods".

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