

অসম  ৰাজপত্ৰ  
সত্যমেব জয়তে  
**THE ASSAM GAZETTE**

অসাধাৰণ  
**EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

**PUBLISHED BY THE AUTHORITY**

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

**NOTIFICATION**

The 28th February, 2011

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

**ASSAM ACT NO. V OF 2011**

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

**THE ASSAM ENTRY TAX (AMENDMENT) ACT, 2011**

AN  
ACT

further to amend the Assam Entry Tax Act, 2008.

## Preamble.

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

Assam  
Act  
XII of  
2008.

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

Short title, extent  
and commence-  
ment.

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

Amendment of  
section 3.

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

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

Amendment of  
section 4.

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

"Special  
provision for  
Motor Vehicles

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

Central  
Act 59  
of 1988.

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

Central  
Act 59  
of 1988.

Substitution of  
section 9.

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

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

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

Assam  
Act  
VIII of  
2005.

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

Amendment of  
Schedule.

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

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

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

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

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

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