

ASSAM ACT No. XVII OF 1961

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1961

(As passed by the Assembly)

Received the assent of the Governor on the 20th May 1961

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An

Act

further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955 (Assam Act IX of 1956).

Preamble

WHEREAS it is expedient further to amend the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1955, hereinafter called the Principal Act, in the manner hereinafter appearing; Assam Act IX of 1955.

And whereas previous sanction of the President of India has been obtained under proviso to Article 304(b) of the Constitution of India;

It is hereby enacted in the Twelfth Year of the Republic of India as follows:—

Short title, extent and commencement.

1.(1) This Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) (Taxation Amendment) Act, 1961.

Act (2) It shall have the like extent as the Principal

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of Section 2 of Assam Act IX of 1956.

2. In section 2 of the principal Act—

(1) for clause (2), the following shall be substituted, namely:—

(2) "Dealer" means any person who sells taxable goods manufactured, made or processed by him in Assam, or brought by him into Assam from any place outside Assam for the purpose of sale in Assam.

Explanation.—The manager or agent of a dealer who resides outside the State and sells taxable goods brought by him into Assam from any place outside Assam, shall in respect of such business be a dealer for the purpose of the Act ;”

(2) after clause (8), the following shall be inserted as clause (8A), namely :—

“(8A) “Taxable goods” means such goods as are specified in sub-section (1) of section 3 of the Act ;”

Amendment of section 3 of Assam Act IX of 1956.

3. In Section 3 of the principal Act,—

(1) in sub-section (1)—

(a) in clause (i), for the word “Seven”, the word “eight” shall be substituted ;

(b) in clause (iii), for the word “five”, the word “seven” shall be substituted.

(2) the proviso to sub-section (1) shall be deleted.

Insertion of section 21A of Assam Act IX of 1956.

4. After section 21 of the Principal Act, the following shall be inserted as section 21A, namely :—

“Remission. 21A. The State Government, for reasons to be recorded in writing, may remit the whole or part of the amount of the tax or penalty payable in respect of any period by any registered dealer who has suffered heavy loss due to any natural calamity.”

Amendment of section 22 of Assam Act IX of 1956.

5. In section 22 of the Principal Act,—

(1) For the marginal note “Failure to furnish returns, etc.”, the marginal note “Offences and penalties” shall be substituted.

(2) In clause (7), between the words “fraudulently” and “evades” the words “or wilfully” shall be inserted.

(3) After clause (7), the following shall be inserted as clause (7A), namely :—

“(7A) fails to pay within the time allowed any tax assessed or any penalty levied on him ; or”

Amendment of section 37 of Act IX of 1956. 6. For sub-section (1) of section 37 of the Principal Act, the following shall substituted, namely:—

“(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of criminal proceedings under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence—

(a) where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.”

Amendment of Act IX of 1956. 7. In the Principal Act, except in the title, long title, preamble, short title and section 45, for the words shown in column (I) wherever they occur, the words shown against each of them in column (II) shall be substituted, namely—

Column (I)	Column (II)
(a) Motor Spirit or Lubricant or Grude oil.	taxable goods.
(b) Motor Spirit, Lubricant and Crude oil.	taxable goods.

Savings. 8. Notwithstanding anything contained in this Act, a person who was a dealer as defined in the Principal Act shall continue to be liable to pay tax for the sale of motor spirit or lubricant or crude oil in possession with him immediately before the commencement of this Act at the same rate and in the same manner as under the Principal Act.