

THE ASSAM



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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LAW DEPARTMENT

NOTIFICATION

The 4th June 1963

No.LJL.15/63/11.—The following Act of the Assam Legislative Assembly which received the assent of the President is hereby published for general information.

(Received the assent of the President on the 1st June 1963)

ASSAM ACT No.XVII OF 1963

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION (AMENDMENT) ACT, 1963

(As passed by the Assembly)

[Published in the *Assam Gazette* Extraordinary, dated the 5th June 1963]

**An
Act**

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

Preamble. Whereas it is expedient further to amend the Assam Act (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 1956.

It is hereby enacted in the Fourteenth 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, 1963.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force on the first day of April, 1963.

Amendment of Section 2 of Assam Act IX of 1956. 2. In Section 2 of the principal Act, in sub-section (7), the word 'kerosene', shall be deleted.

Amendment of Section 3 of Assam Act IX of 1956. 3. In Section 3 of the principal Act, for sub-section (1), the following shall be substituted, namely :—

“(1) There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below :—

(i) motor spirit (except diesel oil and internal combustion oils other than petrol) Ten naye paise per litre.

(ii) lubricants Nine naye paise per litre.

(iii) diesel oil and other internal combustion oils other than petrol. Seven naye paise per litre.

(iv) kerosene not ordinarily used as an internal combustion oil Two naye paise per litre.

(v) crude oil One naye paise per litre.”

Substitution of Section 10 of Assam Act IX of 1956. 4. For Section 10 of the principal Act, the following shall be substituted, namely :—

“Returns 10. (1) Every registered dealer shall furnish such returns of his turnover by such dates and to such authorities as may be prescribed.

(2) In the case of any other dealer whose business, in the opinion of the Commissioner, is such as to render him liable to pay tax under this Act for any year or part thereof, the Commissioner may serve within three years of the completion of that year a notice in the prescribed form upon him requiring him to furnish a return of his turnover; and such dealer shall thereupon furnish the return within the period and to the authority mentioned in the notice.

(3) If any dealer discovers any omission or other error in any return furnished by him either under sub-section (1) or sub-section (2), he may furnish a revised return at any time before assessment is made on the original return.

(4) No return submitted under this section shall be valid unless it is accompanied by a treasury receipt showing payment of the tax due as provided in sub-section (2) of Section 20."

Insertion of new Section 14A in Assam Act IX of 1956
5. After Section 14 of the principal Act, the following new Section 14A shall be inserted, namely:—

"Rectification of orders.
14A. (1) The authority which made an assessment or passed an order on appeal or revision in respect thereof, may, at any time within three years from the date of such assessment or order and of its own motion, rectify any mistake apparent from the records of the case, and shall, within the like period, rectify any such mistake as has been brought to its notice by a dealer:

Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given notice of its intention so to do and has allowed the dealer a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, a refund shall be due to the dealer.

(3) Where any such rectification has the effect of enhancing the assessment, a notice of demand shall be issued for the sum payable."

Substitution of Section 20 of Assam Act IX of 1956
6. For Section 20 of the principal Act, the following shall be substituted, namely:—

“Payment of tax. 20. (1) Tax payable under this Act shall be paid in the manner hereinafter provided,

(2) Before any registered dealer furnishes the returns required by sub-section (1) of Section 10, he shall in the prescribed manner, pay into a Government treasury the full amount of tax due from him under this Act on the basis of such returns, and shall furnish along with the returns a receipt from such treasury in token of payment of such tax.

(3) Where a revised return is submitted by a registered dealer under sub-section (3) of Section 10, and the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in the manner provided in sub-section (2), and shall furnish along with the revised return a receipt in token of payment of such excess tax.

(4) The amount of tax due under the provisions of this Act—

(a) in excess of payments already made under sub-sections (2) and (3), or

(b) where no payment has been made,

shall be paid by the dealer by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days from the date of service of the notice :

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of payment of the dues or allow such dealer to pay the same by instalments and in that case the dealer shall not be deemed to be in default till the date as extended or the last date of payment by instalment is over.

(5) Where a dealer is in default, the Commissioner may, in his discretion, direct that in addition to the amount due, a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.”

R. C. CHAUDHURI,
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