

ASSAM GENERAL SALES TAX (2ND AMENDMENT) ACT, 2003

Registered No.768/97 THE ASSAM GAZETTE EXTRAORDINARY ÄR•t PUBLISHED BY AUTHORITY 52 5 2004, 15 1925 (xto) No. 52 Dispur, Friday, 5th March, 2004, 15th Phalguna, 1925(S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH NOTIFICATION The 5th March, 2004 No. LGL. 114/97/202. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. 386 THE ASSAM GAZETTE EXTRAORDINARY MARCH. 5 2004 ASSAM ACT NO. 111 OF 2004 (Received the assent of the Governor on 2nd March, 2004) Preamble Short title, extent and THE ASSAM GENERAL SALES TAX (SECOND AMENDMENT) ACT, 2003. AN ACT further to amend the Assam General Sales Tax Act, 1993. Whereas it is expedient further to amend the Assam Assam General Sales Tax Act, 1993, hereinafter Act XII referred to as the principal Act, in the manner of 1993. hereinafter appearing ; It is hereby enacted in the Fifty-fourth Year of the Republic of India as follows :- I .(1) This Act may be called the Assam General Sales- Tax (Second Amendment) Act, 2003. commencement. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once. Amendment of 2. In the principal Act, in Section 33, in sub-section (6), in the first paragraph, for the words "twenty percent", the word Section 33. "fifty percent" shall be substituted. Amendment of 3. In the principal Act, in Section 36, in sub-section (2), in the Section 36. appearing at the end, second proviso, for full stop shall be substituted and thereafter the following colon new proviso shall be inserted, namely • Provided also that no revision filed under sub-section (2) shall lie unless such revision is accompanied by satisfactory proof of payment of tax including penalty, if any, which is admitted to be due or fifty percent of the amount of tax including penalty, if any, which has been assessed or levied, whichever is higher. M.K. DEKA, Commissioner & Secretary to the Govt. of Assam, Legislative Department, Dispur. GUWAHATI-Printed & published by the Dy. Director (P&S, Directorate of Ptg. and sty., Assam, Guwahati-21 (Ex-Gazette) No. 103-500-600-5-3-2004.