

THE ASSAM SALES TAX (MANIPUR AMENDMENT)**ACT, 1973.***(Manipur Act 5 of 1973).*

AN

[20.3.73]

ACT

to further amend the Assam Sales Tax Act, 1947 as extended to Manipur.

Assam Act
KVII of
1947.

~~WHEREAS it is expedient to amend the Assam Sales Tax Act, 1947 as extended to Manipur for the purposes hereinafter appearing.~~

Assam Act
XVII of
1947.

It is hereby enacted as follows :—

1. (1) This Act may be called the Assam Sales Tax (Manipur Amendment) Act, 1973.

(2) It shall come into force at once.

Short title
and
commence-
ment.

2. In clause (4) of section 15 of the Assam Sales Tax Act, 1947, as extended to Manipur, for the existing items, the following items shall be substituted, namely :—

Amendment
of section 15
of Assam
Act XVII of
1947.

- | | |
|---|-------------------|
| “1. Special goods as specified in Schedule I | 9.09 per centum. |
| 2. Bicycles | 4.76 per centum. |
| 3. (a) Chillies | |
| (b) Hotel Bills above Re. 1/- | 4.76 per centum. |
| 4. Ready-made garments other than— | |
| (i) fur-coats; | |
| (ii) garments made of pure silk cloth; and | |
| (iii) garments sold at a price of Rs. 30/- (thirty) per piece or more | 3.85 per centum. |
| 5. Footwear including chappals | 6.54 per centum. |
| 6. Wooden furniture | 2.91 per centum. |
| 7. Other goods | 4.76 per centum.” |