

The 3rd April 1956

No.LJL.80/55/67.—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 29th March 1956)

ASSAM ACT IX OF 1956

THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955

(Passed by the Assembly)

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An

Act

to repeal the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939 (Assam Act IV of 1939) and to re-enact one to impose tax on sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants for the purpose of making an addition to the public revenue.

Preamble.—Whereas it is expedient to repeal the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939 (Assam Act IV of 1939) and to re-enact one to impose tax on sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants for the purpose of making an addition to the public revenue ;

It is hereby enacted in the Sixth year of the Republic of India as follows:
1. Short title, extent and commencement.—(1) This Act may be called the Assam (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Act, 1955.

(2) It extends to the whole of Assam.

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

2. Definitions.—In this Act unless there is anything repugnant in the subject or context:—

(1) "Commissioner" means the Commissioner appointed under Section 5.

(2) "Dealer" means any person who carries on the business of selling or supplying motor spirit or lubricant or both in the State of Assam whether for commission, remuneration or otherwise and includes a manufacturer or importer or any society, club or association which sells or supplies motor spirit or lubricant or both to its members.

Explanation.—The manager or agent of a dealer who resides outside the State and carries on the business of selling or supplying motor spirit or lubricants in the State, shall in respect of such business be a dealer for the purposes of this Act ;

(3) "Government" means the State Government of Assam ;

(4) "Lubricant" means any form of oil, grease or other lubricating substance used for lubricating the internal machinery of automotives or stationary internal combustion engines ;

(5) "Motor Spirit" means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines, and includes petrol, diesel oil and other internal combustion oils but does not include kerosene, furnace oil, coal or charcoal ;

(6) "Person" means any individual, or association or body of individuals, and includes a Department of any Government, a Hindu undivided or joint family, a firm and a company, whether incorporated or not ;

(7) "Prescribed" means prescribed by rules made under this Act ;

(8) "Sale" with all its grammatical variations and cognate expressions means any transfer of property in goods by any person for cash or deferred payment or other valuable consideration :

Provided that any shortage in excess of one per centum of the quantities of motor spirit received into stock by a dealer for sale shall, unless the contrary is proved, be deemed to be a sale for purposes of this Act :

Provided further that any use of motor spirit or lubricant or both by a dealer from his stock shall be deemed to be a sale for purposes of this Act ; and

(9) "Year" means the financial year.

3. Liability to tax.—(1) There shall be levied and collected from every dealer a tax on sales of motor spirit (except diesel oil and internal combustion oils other than petrol) and of lubricants at the rate of five and six annas respectively per gallon, of diesel oil and other internal combustion oils a tax at the rate of three annas per gallon :

Provided that no tax shall be levied on sales of motor spirit and lubricants to a registered dealer for the purpose of re-sale in the State.

(2) Nothing in sub-section (1) shall be deemed to render any dealer liable to tax on the sale of motor spirit or lubricant where such sale takes place:—

(i) outside the State of Assam ;

(ii) in the course of the import of the motor spirit or lubricant or any one or both of them into, or export of the motor spirit or lubricant or any one or both of them out of, the territory of India ; or

(iii) in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide ;

(3) Any shortage in excess of one per cent. of the quantities of each consignment of motor spirit received into stock by a dealer for sale shall, unless the contrary is proved, be presumed to be due to sale, for the purpose of sub-section (1), and the tax shall be levied and collected from the dealer accordingly.

4. Exemption.—Notwithstanding anything contained in this Act, the Government may without conditions or upon conditions exempt any dealer from liability to pay any tax under this Act or may refund any tax or any portion thereof, collected under this Act ;

Provided that nothing shall be construed to oblige or impose a duty on the Government at any time to exercise the powers under this Section conferred upon it.

5. Taxing Authorities.—(1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner of Taxes, and such other persons to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, (Act XLV of 1860).

Act XLV
of 1860.

6. Compulsory Registration.—(1) No dealer shall, while being liable to pay tax under the provisions of this Act, carry on business as a dealer unless he has been registered and possesses a certificate of registration.

(2) Every dealer required by sub-section (1) to be registered shall apply for registration to the Commissioner in the prescribed manner, and obtain a certificate of registration.

(3) On receipt of an application under sub-section (2), the Commissioner shall, if he is satisfied after such enquiry as may be deemed necessary that the application is in order, register the applicant.

7. Registration by Commissioner.—(1) The Commissioner may, in addition to taking any other action under the provisions of this Act, require any dealer who, in his opinion, is liable to registration but has not made an application in this behalf, to apply for registration and register him;

Provided that no action under this sub-section shall be taken unless the Commissioner has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Registrations made under sub-section (1) shall take effect as if these had been made on the dealer's application under sub-section (2) of section 6.

8. Certificate of Registration.—(1) A dealer registered under section 6 or section 7 shall be granted a certificate of registration in such form as may be prescribed, which shall specify the class or classes of goods in which at the time of the grant of the said certificate the dealer carries on business, and such other particulars as may be prescribed.

(2) The Commissioner may, on petition or otherwise, cancel or amend from time to time any certificate of registration.

(3) The Commissioner shall cancel the certificate of registration when—

- (a) the business in respect of which the certificate was issued has been discontinued or transferred, or
- (b) the liability to pay tax in respect of such business has ceased under this Act.

9. Suspension or cancellation of registration certificate.—(1) The Commissioner may suspend, for such period as he considers fit, or cancel any certificate of registration where:—

- (a) any tax payable under section 3 is not duly paid by the holder of such certificate ; or
- (b) there is any breach of any of the conditions subject to which a registration certificate is granted or renewed ; or
- (c) the holder of the registration certificate has been convicted under the provisions of the Act ;

Provided that no order prejudicial to a dealer shall be passed under this sub-section without giving him a reasonable opportunity of being heard;

Provided further that such cancellation shall not absolve the holder of the registration certificate from his liability to pay tax and other dues under the Act nor bar other action as may be taken against him under the Act.

(2) The holder of a registration certificate shall not be entitled to any compensation for any loss or damage directly or indirectly suffered by him for its suspension or cancellation under sub-section (1).

10. Returns.—Every person registered under this Act shall submit such return or returns and for such periods and to such authority as may be prescribed.

11. Assessment.—(1) If the Commissioner is satisfied that a return furnished under section 10 in respect of any period is correct and complete, he shall, by an order in writing, assess the dealer and determine the tax payable by him on the basis of such return.

(2) If the Commissioner is not satisfied that a return furnished under section 10 is correct and complete, he shall serve on the dealer a notice requiring him, on the date, and at the hour and place specified therein, either to attend in person or to produce or cause to be produced any evidence on which he may rely in support of his return.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the Commissioner, after hearing such evidence as the Commissioner may require, shall, by an order in writing, assess the dealer and determine the tax payable by him on such assessment.

(4) If a dealer fails to make a return as required by section 10 or having made the return, fails to comply with all the terms of the notice issued under sub-section (2) of this section, the Commissioner shall, by an order in writing, assess to the best of his judgment the dealer, and determine the tax payable by him on the basis of such assessment ;

Provided that before making assessment the Commissioner may allow the dealer such further time as he thinks fit to make the return or comply with the terms of the notice issued under sub-section (2) of this section.

12. Cancellation of assessment.—Where a dealer, in the case of an assessment completed under sub-section (4) of section 11, satisfies the Commissioner, within one month from the date of issue of a notice of demand as hereinafter provided, that he was prevented by sufficient cause

from making the return required by section 10 or that he did not receive the notice issued under sub-section (2) of section 11 or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying with the terms of the notice, the Commissioner shall cancel the assessment and make a fresh assessment in accordance with the provisions of section 11.

13. Assessment and penalty in case of evasion by un-registered persons.—If upon information which has come into his possession, the Commissioner is satisfied that any person while being liable to pay tax under this Act in respect of any period, has nevertheless wilfully failed to apply for registration and to pay the tax, he shall, after giving the person a reasonable opportunity of being heard, assess, to the best of his judgment, the amount of tax, if any, due from him in respect of such period and all subsequent periods and the Commissioner may also direct that, in addition to the amount so assessed, a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

14. Assessment and penalty in case of evasion by registered persons.—If upon information which has come into his possession, the Commissioner is satisfied that any person registered under this Act has not paid the amount of tax due from him or a part thereof for any period, he shall proceed against such person in the manner laid down in section 13.

15. Recoveries.—Any sum due under this Act shall be recoverable as an arrear of land revenue.

16. Penalties.—(1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any dealer:—(a) has without reasonable cause, failed to furnish the return which he was required to furnish under section 10 or section 13, or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required, or (b) has without reasonable cause, failed to comply with a notice under sub-section (2) of section 11, or (c) has concealed the particulars of his sales or deliberately furnished inaccurate particulars of such sales, or (d) has evaded in any way the liability to pay tax,

he may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him, the sum not exceeding one and a half times that amount.

(2) No order under sub-section (1) shall be made unless the dealer has been heard or has been given reasonable opportunity of being heard.

(3) No penalty under this section shall be imposed by an officer appointed to assist the Commissioner without the previous sanction of the Commissioner.

17. Assessment not to bar prosecution or penalties.—Any assessment made under this Act shall be without prejudice to any prosecution or penalty instituted or imposed under the provisions of this Act.

18. Appeal.—(1) Any dealer objecting to an order of assessment or penalty passed under, this Act may, within thirty days from the date of the service of such order, appeal to the prescribed authority, against such assessment or penalty;

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of tax as the appellant may admit to be due from him has been paid;

Provided further that the authority before whom the appeal is filed may admit it after the expiration of thirty days, if such authority is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(2) Every appeal under sub-section (1) shall be presented in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority shall fix a day and place for hearing of the appeal, and may from time to time adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

(4) In disposing of an appeal under sub-section (1), the appellate authority may:—

(a) confirm, reduce, enhance or annul the assessment, or

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or

(c) confirm, reduce or annul the order of penalty.

(5) Every order passed in appeal under this section shall, subject to the provision of revision under section 19, be final.

19. Revision.—(1) The Commissioner may, out of his own motion, call for and examine the records of any proceedings which have been taken under this Act by any person appointed under section 5 to assist him and revise, subject to the provisions of this Act and after such enquiry as may be deemed necessary, any order passed in such proceedings ;

Provided that no order prejudicial to a dealer shall be passed under this sub-section without giving him a reasonable opportunity of being heard.

(2) The Commissioner may also on petition filed within ninety days of the service of the order passed under section 18 of the Act and after giving the petitioner an opportunity to be heard, revise such order and make such order as he thinks fit.

20. Demand when payable and penalty for non-payment in time.—Any sum demanded under this Act shall be payable within thirty days of the date of service of the notice of demand and for failure to pay within the prescribed time a penalty not exceeding fifty per centum of the sum demanded may be imposed by the Commissioner.

21. Refunds.—The Commissioner, shall, in the prescribed manner, refund to a dealer any sum paid by such dealer in excess of the sum due from him under this Act, either by cash payment or at the discretion of the Commissioner by set off against the sum due from him in respect of any other period.

22. Failure to furnish returns, etc.—Whoever—

(1) carries on business as a dealer and acts in contravention of any of the provisions of this Act ; or

(2) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Act, or submits a false return ; or

(3) fails, when required by or under the provisions of this Act, to keep accounts or records of sales ; or

(4) fails, when required by or under the provisions of this Act, to produce any accounts, evidence or documents or to furnish any information ; or

(5) fails or neglects to comply with any requirement made of him under the provisions of this Act ; or

(6) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information ; or

(7) fraudulently evades the payment of any tax due under this Act, or conceals his liability to such tax ; or

(8) prevents or obstructs inspection or entry by any officer acting under the provisions of this Act ; or

(9) demands or charges from any purchaser sales-tax as such at a rate higher than that payable under the provisions of the Act ; shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and, when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

23. False statement in declaration.—Whoever makes a statement in a verification or declaration in connection with any proceedings under this Act which is false and which he either knows or believes to be false or does not believe to be true, shall, on conviction before a Magistrate, be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

24. Maintenance of accounts.—Every registered dealer or other dealer on whom a notice has been served to furnish return under the provisions of this Act, shall keep a true account of motor spirit and lubricants manufactured, made or processed by him or brought by him into Assam from any place outside Assam for the purpose of sale in Assam, and of sales, and if the accounts maintained in the ordinary course do not, in the opinion of the Commissioner, enable him to apply a proper check on the returns furnished under the provisions of the Act, he may require the dealer to keep such accounts in such form as he may, subject to anything that may be prescribed in that connection, direct.

25. Powers to order production of accounts, etc—Subject to such conditions and restrictions as may be prescribed, the Commissioner may, for the purposes of this Act, require any dealer to produce before him any accounts, registers, vouchers or other documents relating to the manufacture, making, processing, import, sale or purchase of motor spirit and lubricants or matters connected therewith

26. Issue of warrants.—(1) The Commissioner may issue a warrant—

(a) for the arrest of any person whom he has reason to believe to have committed an offence punishable under this Act, or

(b) for the search, whether by day or by night, of any building, vessel, vehicle or place in which he has reason to believe that any motor spirit or lubricant is sold or is kept for sale or consumption.

(2) All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, 1898, V of 1898, by a Police Officer, or, if the Commissioner deems fit, by any other person.

27. Power for entry inspection, search, seizure, detention and arrest without warrant.—The Commissioner may—

(a) inspect at all reasonable times all accounts and vouchers relating to stock, purchases, sales and deliveries of motor spirit and lubricants kept by manufacturers, importers and dealers and the stock of motor spirit and lubricants with them ;

- (b) enter and search, at any time, by day or by night, any building, vessel, vehicle or place in which he has reason to believe that any motor spirit or lubricant liable to confiscation under this Act is kept or concealed;
- (c) seize any motor spirit or lubricant or any other article which he has reason to believe is liable to confiscation under this Act; and
- (d) detain and arrest any person whom he has reason to believe to be guilty of any offence punishable under this Act.

28. Searches how made.—All searches made under section 26 shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898.

V of 189 8.

29. Procedure for arrest without warrant.—The provisions of Section 61 of the Code of Criminal Procedure, 1898, shall apply to all arrests without warrant made under section 27.

V of 1898.

30. Power of investigation.—(1) Every officer appointed under section 5 not below the rank of Sub-Inspector or any officer specially empowered by the Commissioner shall, within the area for which he is appointed, have power to investigate all offences punishable under this Act.

(2) Every such officer shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1898 upon an Officer-in-charge of Police Station for the investigation of cognizable offence.

V of 1898.

Provided that if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning, such officer shall release him on his executing a bond, with or without sureties, to appear if and when so required before a Magistrate and shall make a full report of the case to the Commissioner and shall be guided by the order which he will receive on such report.

31. Power to grant bail.—Any officer empowered under section 30 shall have power to grant bail in accordance with the provision of the Code of Criminal Procedure, 1898 to any person arrested without warrant for an offence punishable under this Act.

Act V of 1898.

32. Procedure of seizure.—When anything has been seized by an officer exercising powers under sections 26 and 30, such officer, after such enquiry as may be necessary—

- (a) if it appears that such thing is required as evidence in the case of any person arrested, shall forward the thing to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken;
- (b) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid, shall send a report of the particulars of the seizure to the Commissioner and be guided by the orders which he will receive on such report; and
- (c) if no offence appears to have been committed, shall return the thing to the person from whose possession it was taken and shall report to the Commissioner accordingly.

33. Punishment for vexatious search or arrest.—Any officer or person exercising powers under this Act, who—

- (a) without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel, vehicle or place; or
- (b) vexatiously or unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act; or

(c) vexatiously and unnecessarily detains, searches or arrests any person, shall on conviction before a Magistrate be punishable with fine which may extend to five hundred rupees.

34. Punishment for vexatious delay in forwarding an arrested person.—Any officer or person exercising powers under this Act who vexatiously and unnecessarily delays forwarding to a Magistrate any person arrested under this Act and not released by him on bail, shall on conviction before a Magistrate be punishable with fine which may extend to two hundred rupees.

35. Things liable to confiscation.—Whenever an offence punishable under this Act is committed, the motor spirit or lubricants or any other article in respect of which the offence has been committed shall be liable to confiscation.

36. Procedure in making confiscation.—(1) When in any case tried by a Magistrate, the Magistrate decides that anything is liable to confiscation under section 35, he may, after hearing the person, if any, claiming any right thereto and the evidence, if any, which he produces in support of his claim, order confiscation or may give the owner option to pay such fine as the Magistrate deems fit in lieu of confiscation.

(2) When an offence under this Act has been committed and the offender is not known or cannot be found and when anything not in the possession of any person but liable to confiscation under this Act cannot be satisfactorily accounted for, the Commissioner may enquire into and decide the case, and may order confiscation ;

Provided that no such order shall be made before the expiration of one month from the date of seizure or without hearing any person who may claim any right thereto and any evidence produced in support of such claim.

37. Power to compound offences.—(1) The Commissioner may accept from any person who has committed or is reasonably suspected of having committed an offence punishable under this Act, by way of composition of such offence, a sum of money not exceeding one thousand rupees or a sum double the amount of the tax payable under section 3 in respect of any sales conducted by such person, whichever is greater.

(2) On the payment of such sum of money and the tax, if any, payable under section 3 to the Commissioner, the accused person shall be discharged, the property seized, if any, shall be released and no further proceedings shall be taken against such person or property in respect of such offence.

38. Cognizance of offence.—(1) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, all offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

39. Protection of persons acting in good faith and limitation of suits and proceedings.—(1) No suit, prosecution or other legal proceedings shall be instituted against any officer of the Government for anything done or intended to be done under this Act or the rules made thereunder in good faith.

(2) No suit shall be instituted against the Government and no suit, prosecution or other proceedings shall be instituted against any officer of the Government in respect of anything done or intended to be done, under this Act unless the suit, prosecution or other proceeding is instituted within four months from the date of the act complained of.

40. Restriction on movement.—No person shall transport from any railway station, steamer station, air-port, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of motor spirit or lubricants exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act.

41. Delegation of Commissioner's powers.—Subject to such restrictions and conditions as may be prescribed, the Commissioner, may, by notification in the official Gazette, delegate any of his powers under this Act to any official subordinate to him and such official shall thereupon exercise the said powers.

42. Computation of the period of limitation.—In computing the period of limitation prescribed for an appeal or revision, the day on which the order complained of was served and the time requisite for obtaining a certified copy of such order, shall be excluded.

43. Information to be furnished regarding change of business.—If any dealer—

(a) sells or otherwise disposes of his business or any part of his business or any place of business or effects or comes to know of any other change in the ownership of the business, or

(b) discontinues his business or changes his place of business or opens a new place of business, or

(c) changes the name or nature of his business, he shall within the prescribed time inform the Commissioner accordingly; and if any such dealer dies, his legal representative shall in like manner inform the Commissioner.

44. Power to make rules.—(1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the fore-going power, such rules, may, in particular, prescribe—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the regulation of the recovery of the tax leviable under section 3;

(c) the circumstances and the manner in and the conditions under which refunds may be made or withdrawn;

(d) the imposing on dealers, importers and manufacturers the duty of furnishing returns, and keeping records and books, the prescribing of forms of such returns, records and books and the particulars to be contained therein respectively, and the manner in which the same are to be verified and all such other conditions thereof as may be necessary;

(e) the providing for the regulation of sale and purchase of motor spirit and lubricants, the assessment of tax and the issue of notices requiring payment and for the recovery of unpaid tax; and

(f) the fees, if any, for petitions, certificates and other matters.

(3) In making any rule, the Government may direct that a breach thereof shall be punishable on conviction before a Magistrate, with a fine not exceeding one thousand rupees or imprisonment not exceeding three months or both, and where the breach is a continuing one, with further fine which may extend to one hundred rupees for every day after the first during which the breach has been persisted in.

45. Repeal.—The Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939 (Assam Act IV of 1939), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1944 (Assam Act VIII of 1944), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1946 (Assam Act V of 1946), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1946 (Assam Act VII of 1946), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1947 (Assam Act II of 1947), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1947 (Assam Act XI of 1947), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1948 (Assam Act X of 1948), the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1951 (Assam Act III of 1951) and the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1953 (Assam Act XXX of 1953) are hereby repealed.

J. C. MEDHI,
Secy. to the Govt. of Assam, Leg. & Judl. Deptt.

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