

ASSAM ACT No. XXI OF 1962

THE ASSAM BOARD OF REVENUE ACT, 1962

(As passed by the Assembly)

(Received the assent of the Governor on the 4th September 1962)

[Published in the *Assam Gazette*, Extraordinary, dated the 5th September 1962]**An
Act****to provide for the constitution of a Board of Revenue
for the State of Assam**

Preamble Whereas it is expedient to provide for the constitution of a Board of Revenue for the State of Assam for the purpose and in the manner hereinafter appearing :

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

**CHAPTER I
Preliminary**

Short title, extent and commencement. 1. (1) This Act may be called the Assam Board of Revenue Act, 1962.
(2) It extends to the whole of the State of Assam.

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

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

(1) "Board" means the Assam Board of Revenue constituted under Section 3.

(2) "Prescribed" means prescribed by rules made under this Act.

(3) "Schedule" means schedule to this Act.

CHAPTER II**Constitution, Powers and Functions of the
Assam Board of Revenue**

Constitution of the Board. 3. (1) The State Government shall constitute for the State of Assam a Board to be known as the Assam Board of Revenue.

Membership of the Board. (2) The Board shall consist of three members to be appointed by the State Government.

Qualification of the member.

(3) A member of the Board shall either be a person who, in the opinion of the State Government, is, by reason of his wide administrative or judicial experience, fitted to serve on the Board or a person who is qualified to be appointed as a Judge of a High Court.

Chairman of the Board.

(4) The State Government shall appoint one of the members of the Board to Act as the Chairman thereof.

Constitution of Benches.

(5) Notwithstanding anything contained in subsection (2), the Chairman of the Board shall be competent to constitute or reconstitute Benches consisting of one or two members of the Board to dispose of any case or class of cases and the decisions of such Benches shall be deemed to be the decisions of the Board.

Decision where a appeal heard by two members.

(6) If there be any difference of opinion between the members constituting a two-member Bench in disposing of a case, the matter shall be placed before the Chairman who may, in his discretion, either refer the matter to the third member or refer it to the full Board for hearing and finally disposing of the matter.

Age limit

(7) No person shall be retained as a member of the Board after he has attained the age of sixty years.

Salary

(8) The salary and allowances of the members of the Board shall be such as may be prescribed.

Powers and Jurisdiction of the Board.

4. The Board shall have the power and jurisdiction to entertain appeals and petitions and revise decisions in revenue cases arising under the provisions of the enactments specified in Schedule 'A' and shall also have such power and jurisdiction as may be conferred on it by any other law for the time being in force.

Power of State Government to assign additional duties and functions.

5. Without prejudice to anything contained in Section 4, the State Government may, by notification, assign to the Board such other duties and functions as it may deem fit.

Board's decision final.

6. No appeal or revision shall lie against any order passed by the Board in the exercise of its powers of appeal or revision under this Act.

Board's power of review of its own judgment.

7. (1) Notwithstanding anything contained in Section 6 to the contrary, and subject to Section 8, the Board may, on the application of any of the parties review its own decision or order in any case and may pass such order as it thinks fit:

Provided that no such decision or order shall be reviewed unless notice has been given to the opposite parties to appear and to show cause why such order or decision should not be reviewed.

(2) An application for review under sub-section (1) by any party shall be made within ninety days from the date of the decision or order of the Board.

(3) In computing the period of limitation, the provisions of the Indian Limitation Act, 1908 applicable to the applications for review of a judgment or order of a Civil Court shall, so far as may be, apply to applications for review under this section. **Act IX of 1903.**

Amendment of decision or orders. 8. Clerical or arithmetical mistakes in decision or orders or errors arising therein from any accidental slip or omission may at any time be corrected by the Board either of its own motion or on the application of any of the parties.

Costs 9. In any proceeding referred to in Section 4 or Section 7, the Board may award such costs as it thinks fit and determine by whom such costs are to be paid and, where there are several persons liable, the amount to be paid by each such person. Any cost awarded by the Board shall be recoverable as if it were an arrear of land revenue.

Board's place of sitting. 10. Subject to the orders of the State Government, the Board may hold its Court at any place within the State of Assam.

Contempt 11. The Board shall have the same powers of dealing with contempt of the Board or in respect of any proceedings before the Board as if the Board were a High Court referred to in Article 214 of the Constitution of India.

CHAPTER III

MISCELLANEOUS

Power to make rules. 12. (1) The State Government may, by notification in the Official Gazette, make rules consistent with the provisions of this Act, for carrying out the purposes of this Act save in regard to the matters specified in Section 13.

(2) All rules under this section shall be laid for not less than fourteen days before the Assam Legislative Assembly as soon as possible after they are made and shall be subject to such modifications as the Legislative Assembly may make during the session in which they are so laid or the session immediately following.

Power to
make
Regulation
by the
Board.

13. (1) Subject to the previous sanction of the State Government the Board shall, from time to time, frame regulations consistent with the provisions of this Act and rules made under Section 12 for regulating its procedure and disposal of its business.

(2) The regulations made under sub-section (1) shall be published in the Official Gazette.

Repeal and
Saving.

14. (1) The Assam Board of Revenue Act, 1959, is hereby repealed.

Assam Act
VIII of
1960.

(2) The enactments specified in the third column of Schedule 'B' are hereby repealed or amended to the extent mentioned in the fourth column thereof.

(3) Notwithstanding such repeal under sub-sections (1) and (2), any decision taken, order made, anything done or any proceeding commenced under any of the provisions of the Act repealed shall, in so far as they are not inconsistent with the provisions of this Act, continue in force and shall be deemed to have been taken, made, done or commenced under the corresponding provisions of this Act.

SCHEDULE 'A'

(See Section 4)

Serial No.	Act	Jurisdiction
1	The Opium Act, 1878 (I of 1878).	1. Appeal or revision under rule for the time being in force made under Section 5. 2. Appeal or revision against an order passed under Sections 23, 24 and 25.
2	The Assam Local Rates Regulation, 1879 (III of 1879).	Appeal under Section 8 against the order of any officer appointed under Section 6 to assess or collect the rates.
3	The Assam Forest Regulation, 1891 (VII of 1891).	1. Appeal in matters of Sections 11, 12, 13 and 14. 2. Revision under Section 20 of arrangements made under Section 13 or 16.
4	The Assam Motor Vehicles Taxation Act, 1936 (IX of 1936).	Revision of orders under Section 17.
5	The Motor Vehicles Act, 1939 (IV of 1939).	Appeals against the order of the State Transport Authority in any matter falling under clauses (a), (b), (c), (d), (e), (f), (g), (h) and (i) of Section 64.

SCHEDULE 'B'
(See Section 14)

1	2	3	4
Year	No.	Act	Extent of repeal or amendment
1910	1	Assam Excise Act, 1910 ...	<p>1. For section 9 of the Act the following shall be substituted, namely:—</p> <p>“9. (1) Orders passed by the Excise Commissioner, a District Collector or a Collector other than a District Collector under this Act or under any Rule made hereunder shall be appealable to the Assam Board of Revenue.</p> <p>(2) The Assam Board of Revenue may call for the proceedings held by any of the officers mentioned in sub-section (1) and pass such orders thereon as it thinks fit”.</p> <p>2. In sub-section (2) of section 27 of the Act, for the word “Board” the words “Assam Board of Revenue” shall be substituted.</p>
1913	III	The Bengal Public Demands Recovery Act, 1913.	<p>1. In section 3 of the Act, after sub-clause (7) the following shall be inserted as sub-clause (8), namely:—</p> <p>“(8) “Board” means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1962”.</p> <p>2. In section 51 of the Act, in clause (b) of sub-section (1), for the word “Commissioner” the word “Board” shall be substituted.</p> <p>3. For section 53 of the Act, the following shall be substituted, namely:—</p> <p>“53. The Collector may revise any order passed by the Certificate Officer, the Assistant Collector or the Deputy Collector under this Act; and the Board may revise any order passed by a Collector under this Act”</p>

Year	No.	Act	Extent of repeal or amendment
1	2	3	4
1935	III	The Assam (Temporarily Settled Districts) Tenancy Act, 1935.	<p>1. In section 3 of the Act, after clause (17), the following shall be inserted as clause (18), namely:—</p> <p>“(18) ‘Board’ means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1962.”</p> <p>2. In section 98 of the Act,—</p> <p>(1) for the word “Commissioner” occurring in clause (a) the word “Board” shall be substituted ;</p> <p>(2) the proviso at the end shall be deleted.</p> <p>3. In section 99 of the Act, in sub-section (1), for the word “Commissioner” occurring between the words “the” and “after” the word “Board” shall be substituted.</p> <p>4. In section 102 of the Act, for the word “Commissioner” occurring between the words “the” and “of” the word “Board” shall be substituted.</p>
1878	XVII	The Northern India Ferries Act, 1878.	In section 31 of the Act, in the second paragraph for the words “Commissioner of the Division” occurring between the words “The” and “may” the words “Assam Board of Revenue” shall be substituted.
1939	I	The Assam Commissioners’ Powers Distribution Act, 1939.	The Whole
1947	XII	The Assam Commissioners’ (Transfer of Powers) Act, 1947.	Do.
1948	IV	The Assam Revenue Tribunal (Transfer of Powers) Act, 1946.	Do.