

The 14th October 1974

No. L.J.L. 228/73/21.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XXVI OF 1974

(Received the assent of the Governor on the 10th October, 1974)

THE ASSAM EXCISE (AMENDMENT) ACT, 1974

An

Act

further to amend the Assam Excise Act, 1910

Preamble

Whereas it is expedient further to amend the Assam Act I of 1910 Assam Excise Act, 1910 hereinafter called the principal Act in the manner hereinafter appearing ;

It is hereby enacted in the Twenty-fifth Year of the Republic of India as follows:—

Short title, extent and commencement

- 1. (1) This Act may be called the Assam Excise (Amendment) Act, 1974.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Substitution of section 9 of Assam Act I of 1910

- 2. For section 9 of the Assam Excise Act, 1910, the following shall be substituted, namely:—
- “9. (1) Orders passed under this Act or the rules framed thereunder by the Excise Commissioner, a District Collector, a Collector other than a District Collector or an authority mentioned in Sections 15 and 18 of this Act shall be appealable before the State Government in the manner prescribed.
- (2) In hearing appeals, the State Government may call for the proceedings held by any of the officers or authorities mentioned in the preceding sub-section (1) and pass such order or orders thereon as it thinks fit.”

Amendment of Section 25 of Assam Act I of 1910 3. In Section 25A of the Assam Excise Act, 1910.—

(1) in sub-section (1), the expression "Collector" shall be substituted by the following, namely:—

"Excise Commissioner, Collector or any other officer or authority."

(2) in sub-section (3), the expression "the Excise Commissioner or the Collector" appearing in three places shall be substituted by the following, viz:—

"The Excise Commissioner, Collector or any officer or authority".

Substitution of Section 27 of Assam Act I of 1910. 4. In Section 27 of the Assam Excise Act, 1910 sub-section (2) shall be substituted by the following, namely:—

"(2) The decision of the State Government as to what is a technical defect, irregularity or omission shall be final".

Transfer of pending appeals, etc. 5. (1) All appeals filed before the Assam Board of Revenue under Section 9(I) of the Assam Excise Act, 1910 and pending before the Assam Board of Revenue on the day on which this Ordinance comes into force shall be deemed to have been filed before the State Government and shall be disposed of accordingly.

(2) Any decision given, order made, anything done by the said Assam Board of Revenue in respect of any appeal or proceeding pending before it immediately before this Ordinance comes into force shall be deemed to have been given, made or done by the State Government under this Act.

Repeal and aving. 6. (1) The Assam Excise (Amendment) Ordinance, 1974 is hereby repealed.

Assam Ordinance III of 1974

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance as repealed shall be deemed to have been done or taken under the corresponding provision of this Act.

Md. SAADULLAH,
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Law Department.