

ASSAM ACT VIII OF 1978

(Received the assent of the Governor on 1st July 1978)

THE ASSAM EXCISE (AMENDMENT) ACT, 1978

An
Act

to amend the Assam Excise Act, 1910

Preamble. Whereas it is expedient further to amend the Assam Excise Act, 1910 hereinafter called the principal Act in the manner hereinafter appearing,—

It is hereby enacted in the Twenty-ninth 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, 1978.

(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 principal Act, the following shall be substituted namely:—

"9(I) 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 under this Act shall be appealable to the Assam Board of Revenue constituted under Section 3 of the Assam Board of Revenue Act, 1962 (Assam Act No. XXI of 1962) in the manner prescribed.

(2) In hearing appeals, the Assam Board of Revenue may call for the proceedings held by any of the Officers mentioned in sub-section (I) and pass such order or orders thereon as it thinks fit."

Substitution
of section 27
of Assam
Act I of
1910.

3. In section 27 of the principal Act,
for sub-section (2) the following shall
be substituted, namely:—

“(2) The decision of the Assam
Board of Revenue as to what is a techni-
cal defect, irregularity or omission shall
be final.”

Transfer of
pending
appeals etc.

4(I) All appeals filed before the State
Government under sub-section (I) of
section 9 of the Assam Excise Act, 1910
and pending before it on the day on
which this Act comes into force shall be
deemed to have been filed before the
Assam Board of Revenue and shall be
disposed of accordingly.

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

U. TAHBILDAR,
Secretary to the Govt. of Assam,
Legislative Department.