

পঞ্জীকৃত নম্বৰ ক-১২

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EXTRAORDINARY

প্রাপ্ত কর্তৃত্বৰ দ্বাৰা প্রকাশিত

PUBLISHED BY AUTHORITY

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No. 82 Dispur, Saturday 6th June, 1992, 16th J, oistha
1914 (S. E.)

GOVERNMENT OF ASSAM.

ORDERS BY THE GOVERNOR.

LEGISLATIVE DEPARTMENT: LEGISLATIVE BRANCH

NOTIFICATION

The 28th May 1992

No. LGL.20/91/28.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. IV OF 1992

(Received the assent of the Governor on 28th May, 1992)

THE ASSAM FINANCE (SALES TAX) (AMENDMENT)
ACT, 1992.

AN
ACT

further to amend the Assam Finance (Sales Tax) Act, 1956.

Preamble. Whereas it is expedient further to ^{Assam Act} amend the Assam Finance (Sales Tax) ^{XI of 1965} Act, 1956 hereinafter called the principal Act, in the manner hereinafter appearing;
It is hereby enacted in the Forty-third Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1992.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Insertion of
new section
20B in
Assam Act
XI of 1956.

2. In the principal Act, after section 20A, the following shall be inserted as section 20B, namely:—

“Reference.

20B(1) within sixty days from the date of service of any order under section 20A, the dealer or the Commissioner may, by petition in writing, require the Board, to refer to the High Court any question of law arising out of such order of the Board or the Board may make such reference out of its own motion:

Provided that where the petition is made by a dealer, it shall be accompanied by a fee of one hundred rupees.

(2) Within sixty days of the receipt of the petition under sub-section (1), the Board shall,

subject to the provisions in sub-section (3), draw up, after such hearing and enquiry as may be considered necessary, a statement of the case and refer it with its opinion thereon to the High Court.

(3) The Board may reject the application under sub-section (1) and refuse to refer the case on the ground that it is time-barred or otherwise incompetent or that no question of law arises and the applicant may, within thirty days of such refusal, withdraw the application and if he does so, the fee paid shall be refunded.

(4) Where the application under sub-section (1) is rejected on the ground that no question of law arises and where no action is taken by the applicant under sub-section (3), he may, within ninety days from the date of such rejection, apply to the High Court against the order rejecting the application, and if, upon receipt of such an application, the High Court is not satisfied with the correctness of the decision, it may require the Board to state the case and refer it and, on receipt of any such requisition, the Board shall state and refer the case accordingly.

(5) Where the application under sub-section (1) is rejected on the ground that it is time-barred and where no action is taken by the applicant under sub-section (3), he may, within ninety days of the date of such rejection, apply to the High Court against the order rejecting the application and if upon receipt of such application, the High Court is not satisfied with the correctness of the decision, it may require the Board to treat the application under sub-section (1) as made within time.

(6) Where the High Court is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the question of law raised thereby, it may refer the case back

to the Board to make such additions thereto or such alterations therein as may be directed and the Board shall thereupon comply with the directions and re-submit the case accordingly.

(7) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgement thereon containing the grounds on which such decision is founded and shall send to the Board a copy of such judgement under the seal of the court and signature of the Registrar, and the Board shall, on receipt of the copy of judgement, order disposal of the case accordingly.

(8) Where a reference is made on the application of a dealer, the costs shall be in the discretion of the High Court.

(9) Notwithstanding that a reference has been made under this section to the High Court, payment of tax shall not be stayed pending disposal of such reference; but where the amount of tax is reduced as the result of the reference the excess shall be refunded in accordance with the provisions of this Act.

(10) Section 5 of the Limitation Act, 1963 (Act 36 of 1963) shall apply to an application to the High Court under this section."

K. LASKAR,

Secretary to the Govt. of Assam,
Legislative Department.