

The 22nd April 1963

No.LJL.16/63.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

(Received the assent of the Governor on the 22nd April 1963)

ASSAM ACT No.VI OF 1963

THE ASSAM FINANCE (SALES TAX) (AMENDMENT) ACT, 1963

(As passed by the Assembly)

[Published in the *Assam Gazette Extraordinary*, dated the 23rd April, 1963]

An

Act

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

Preamble: WHEREAS it is expedient further to amend the Assam Finance (Sales Tax) Act, 1956, hereinafter called the principal Act, in the manner hereinafter appearing: **Assam Act XI of 1956.**

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

Short title, extent and commencement. 1. (1) This Act may be called the Assam Finance (Sales Tax) (Amendment) Act, 1963.

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

(3) It shall come into force on the first day of April, 1963.

Amendment of section 2 of Assam Act XI of 1956.

2. In section 2 of the principal Act—

(1) the following shall be inserted as clause (1A) before clause (1), namely:—

“(1A). ‘Board’ means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1962 or under any statutory modification of re-enactment thereof;”

Assam Act
XXI of
1962.

(2) for sub-clause (ii) of clause (9), the following shall be substituted, namely:—

“(ii) 9.09 per centum in the case of goods taxed at the rate of 10 nP. in the rupee;

3.84 „ „ in the case of goods taxed at the rate of 4 nP. in the rupee;

1.96 „ „ in the case of goods taxed at the rate of 2 nP. in the rupee;

0.99 „ „ in the case of goods taxed at the rate of 1 nP. in the rupee;”

Substitution of section 20 of Assam Act XI of 1956.

3. For section 20 of the principal Act, the following shall be substituted, namely:—

“Revision by Commissioner.

20. (1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any person appointed under section 4 to assist him, is erroneous in so far as it is prejudicial to the interest of the revenue, he may, after giving the dealer an opportunity of being heard and after making or causing to

be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applies, passed by any person appointed under section 4 to assist him, the Commissioner may, either of his own motion or on a petition by a dealer for revision, call for the record of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the provisions of this Act, may pass such orders thereon, not being an order prejudicial to the dealer, as he thinks fit.

(3) In the case of a petition for revision under sub-section (2) by a dealer, the petition must be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier :

Provided that the Commissioner before whom the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that for reasons beyond the control of the petitioner or for any other sufficient cause, it could not be filed within time.

(4) The Commissioner shall not revise any order under this section in the following cases :—

- (a) where an appeal against the order lies under section 19 or 20A but has not been made and the time within which such appeal may be made has not expired, or in the case of an appeal to the Board, the dealer has not waived his right of appeal ; or
- (b) where the order is pending on appeal under appeal under section 19 ; or
- (c) where the order has been made the subject of an appeal to the Board.

Explanation.—An order by the Commissioner declining to interfere shall, for the purpose of this section, be deemed not to be an order prejudicial to the dealer."

Insertion of section 20A in Assam Act XI of 1956.

4. After section 20 of the principal Act, the following shall be inserted as section 20A, namely :—

"Appeal to the Board.

20A. (1) Any dealer aggrieved by an order passed in appeal under section 19 or passed in revision under sub-section (1) of section 20 may appeal to the Board within sixty days of the date on which such order is communicated to him.

(2) The Board may admit an appeal after the expiration of the sixty days referred to in sub-section (1), if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(3) An appeal to the Board shall be in the prescribed form and shall be verified in the prescribed manner, and shall, be accompanied by a fee of twenty-five rupees.

(4) The Board may, after giving the dealer an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the dealer and to the Commissioner."

Amendment of section 29 of Assam Act XI of 1956. 5. In clause (a) of sub-section (3) of section 29 of the principal Act after the words, brackets and figures "(Act XLV of 1860)" the following words, figures and brackets shall be added, namely:—

"or the Prevention of Corruption Act, 1947 (Act II of 1947)".

Amendment of section 42 of Assam Act XI of 1956. 6. In section 42 of the principal Act, the following shall be added at the end, namely:—

"and provided further that such notification shall have no effect on commodity or commodities in the possession of a dealer registered under the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), immediately before the appointed day.

Explanation.—Commodity or commodities in possession includes goods in transit from a dealer registered under the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947) to another dealer so registered."

Deletion of section 43 and section 44 of Assam Act XI of 1956. 7. section 43 and section 44 of the principal Act shall be deleted.

R. C. CHAUDHURI,
Joint Secy. to the Govt. of Assam, Law Deptt.