

No. L.270/46/9.—The following Act of the Assam Legislature having been assented to in His Majesty's name by the Governor, is hereby published for general information :—

[Received the assent of the Governor on the 14th October, 1946]

ASSAM ACT V OF 1946

THE ASSAM SALES OF MOTOR SPIRIT AND LUBRICANTS TAXATION (AMENDMENT) ACT, 1946

[Passed by the Assam Legislature]

[Published in the *Assam Gazette* of the 30th October 1946]

An Act further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939.

Preamble. Whereas it is expedient further to amend the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939, hereinafter referred to as the principal Act, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

Short title, extent and commencement. 1. (1) This Act shall be called the Assam Sales of Motor Spirit and Lubricants Taxation (Amendment) Act, 1946.

(2) It shall have the like extent as the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939.

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

Amendment of section 2 of Assam Act IV of 1939. 2. For clause (a) of section 2 of the principal Act, the following shall be substituted, namely :—
“ ‘Commissioner’ means the Commissioner of Taxes appointed under section 8A or the Officer empowered thereunder to discharge the functions of such authority.”

Amendment of section 3 of Assam Act IV of 1939. 3. In section 3 of the principal Act,—
(1) in sub-section (1) for the words “two” and “three” the words “three” and “four” respectively shall be substituted, and
(2) in sub-section (2) for the words “prescribed authority” the word “Commissioner” shall be substituted.

Amendment of section 5 of Assam Act IV of 1939. 4. In sub-section (1) of section 5 of the principal Act,—
(1) for the words “Deputy Commissioner of the District in which his place of business is situate or to any officer of the Excise or Revenue Department specially empowered by the Provincial Government in this behalf in such district” the word “Commissioner” shall be substituted, and
(2) for the words “the Deputy Commissioner or officer” the words “such authority” shall be substituted.

Amendment of section 8 of Assam Act IV of 1939. 5. In sub-section (1) of section 8 of the principal Act,—
(1) the words “Subject to such conditions as may be prescribed, the” shall be deleted, and
(2) for the words “prescribed authority” the words “The Commissioner” shall be substituted.

Insertion of new section 8A in Assam Act IV of 1939.

6. After section 8 of the principal Act, the following shall be inserted as section 8A, namely:—

“*Taxing Authorities.*—8A. The Provincial Government may, for carrying out the purposes of this Act, appoint a person to be Commissioner of Taxes or empower, by notification in the Official Gazette, any official to discharge the functions of such authority.”

Substitution of new section for section 9 of Assam Act IV of 1939.

7. For section 9 of the principal Act, the following shall be substituted namely:—

“*Delegation of Commissioner's powers.*—9. Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by notification in the Official Gazette, delegate any of his powers under this Act to any official and any such official shall thereupon exercise the said powers.”

Amendment of section 10 of Assam Act IV of 1939.

8. In sub-section (1) of section 10 of the principal Act, for the words “Any Officer of the Excise or Revenue Department specially empowered in this behalf” the words “The Commissioner” shall be substituted.

Amendment of section 11 of Assam Act IV of 1939.

9. In section 11 of the principal Act, for the words “Any officer of the Excise or Revenue Department specially empowered by the Provincial Government in this behalf” the words “The Commissioner” shall be substituted.

Amendment of section 14 of Assam Act IV of 1939.

10. In section 14 of the principal Act, for the words “Deputy Commissioner” the words “prescribed authority” shall be substituted.

Amendment of section 15 of Assam Act IV of 1939.

11. In section 15 of the principal Act,—

(1) in sub-section (1) for the words “Every Officer of the Excise or Revenue Department not below such rank as may be prescribed” the words “Any officer specially empowered by the Commissioner” shall be substituted, and

(2) in sub-section (2) for the words “Deputy Commissioner” the word “Commissioner” shall be substituted.

Amendment of section 17 of Assam Act IV of 1939.

12. In section 17 of the principal Act,—

(1) in clause (b) for the words “the thing with a report of the particulars of the seizure to the Deputy Commissioner” the words “a report of the particulars of the seizure to the Commissioner and be guided by the orders which he shall receive on such report”, and

(2) in clause (c) for the words “Deputy Commissioner” the word “Commissioner” shall be substituted.

Amendment of section 21 of Assam Act IV of 1939.

13. In sub-section (2) of section 21 of the principal Act; for the words “Deputy Commissioner” the word “Commissioner” shall be substituted.

Amendment of section 22 of Assam Act IV of 1939.

14. In section 22 of the principal Act, for the words “Deputy Commissioner” wherever they occur the word “Commissioner” shall be substituted.

Amendment of section 23 of Assam Act IV of 1939.

15. In clause (i) of sub-section (1) of section 23 of the principal Act, for the words “Deputy Commissioner” the word “Commissioner” shall be substituted.

Amendment
of section 25
of Assam
Act IV of
1939.

16. In section 25 of the principal Act,—
(1) for sub-section (1) the following shall be substituted,
namely :—
“(1) Any person aggrieved by an order under this Act
may appeal within thirty days from the date of such order to the
prescribed authority”, and

(2) in sub-section (3), for the words “Provincial Govern-
ment or the Excise Commissioner,” the word “Commissioner”
shall be substituted, and the words “itself or” shall be deleted.

Amendment
of section 26
of Assam
Act IV of
1939.

17. In sub-section (2) of section 26 of the principal Act,—
(1) clause (c) shall be deleted, and
(2) the existing clauses (d) and (e) shall be re-numbered
as clauses (c) and (d) respectively.

H. C. STORK,
Secy. to the Govt. of Assam in the Leg. Deptt.