

অসম



ৰাজপত্ৰ

The Assam Gazette

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LAW DEPARTMENT

NOTIFICATION

The 3rd October 1975

No.LJL/387/75/4.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT. XI OF 1975

Received the assent of the Governor of Assam on the 29th day of September 1975.

THE ASSAM TAXATION (PUBLICATION OF INFORMATION) ACT, 1975.

An

Act

to provide for publication of names of assesseees under certain Taxation Acts of the State and particulars relating to any proceedings under those Acts, in respect of such assesseees.

Preamble. Whereas it is expedient to provide for publication of the names of assesseees under certain Taxation Acts of the State and particulars relating to any proceedings under those Acts in respect of such assesseees.

It is hereby enacted in the Twenty-sixth year of the Republic of India as follows:—

Short title
and commencement.

1. (1) This Act shall be called the Assam Taxation (Publication of Information) Act, 1975.

(2) It shall come into force at once.

Definitions.

2. In this Act, unless the context otherwise requires,—

(1) "Act" means any of the statutes specified in the Schedule attached to this Act.

(2) "Assessee" means any person liable to pay tax under any Act.

(3) "State Government" means the Government of Assam.

3. (1) Notwithstanding anything contained in any law for the time being in force, the State Government may cause to be published the names of

any assessee and any other particulars relating to any proceedings under any Act in respect of such assessee in such manner as it thinks fit if it is of the opinion that it is necessary or expedient in the public interest to publish such names and particulars.

- (2) In the case of a firm, company or other association of persons the names of the partners of the firm, directors, managing agents, secretaries, treasurers, or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the State Government, the circumstances of the case justify it.

4. No publication under section 3 shall be made in relation to any penalty imposed, or any conviction for any offence connected with any proceedings, under any Act until time for presenting an appeal under such Act to the first appellate authority or, in the case of a conviction, to the first appellate court has expired without an appeal having been presented or the appeal, if presented, has been disposed of

SCHEDULE

See section 2(1)

1. The Assam Agricultural Income Tax Act, 1939.
2. The Assam Amusement and Betting Tax Act, 1939.
3. The Assam Sales Tax Act, 1947.
4. The Assam Professions, Trades, Callings and Employment Taxation Act, 1947.
5. The Assam (Sales of Petroleum and Petroleum Products Including Motor Spirit and Lubricants) Taxation Act, 1955.
6. The Assam Finance (Sales Tax) Act, 1956.
7. The Assam Passengers and Goods Taxation Act, 1962.
8. The Assam Electricity Duty Act, 1964.
9. The Assam Purchase Tax Act, 1967.

MD. SAADULLAH.
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Law Department.