

Amendment of Section 41 of Act XVII of 1947. 3. For sub-section (1) of Section 41 of the Principal Act, the following shall be substituted, namely:—

“(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after institution of criminal proceedings under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence—

(a) Where the offence consists of the failure to pay, or the evasion of, any tax recoverable, under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.”

Deletion of certain sections of Assam Act XVII of 1947. 4. Sub-sections (18), (19) and (20) of section 2, sections 3A, 44B, 44C, 50A, 54 and 55 of the Principal Act shall be deleted.

Amendment of Schedule III to Assam Act XVII of 1947. 5. In Schedule III to the Principal Act—

Item No.32 shall be deleted.

ASSAM ACT No.XVI OF 1961

THE ASSAM TAXATION LAWS VALIDATION ACT, 1961

(As passed by the Assembly).

Received the assent of the Governor on the 10th May 1961

[published in the Assam Gazette, Extraordinary, dated the 15th May 1961]

An Act

to validate certain taxation laws of the State of Assam.

Preamble. WHEREAS the Assam Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1954 has been declared invalid and unconstitutional by the Supreme Court of India for not enacting the same with the previous sanction of the President of India as required under the provisions of Part XIII of the Constitution of India ;

Assam Act
XIII of
1954.

And whereas in view of the said judgment of the Supreme Court doubts have arisen regarding the validity of certain taxation laws of the State of Assam and of actions taken thereunder ;

And whereas it is expedient that all such doubts should be removed by validating the enactment of the said laws and the actions taken thereunder ;

And whereas previous sanction of the President of India has been obtained under proviso to Article 304(b) of the Constitution of India ;

It is hereby enacted in the Twelfth Year of the republic of India as follows :—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Taxation Laws Validation Act, 1961.

(2) It extends to the whole of the State of Assam.

(3) It shall come into force at once.

Validation of taxation laws. 2. Notwithstanding anything contained in any judgment, decree or order of any Court, all the taxation laws as mentioned in column (1) of the Schedule with respect to which doubts have arisen with respect to their validity for not enacting these with the previous sanction of the President of India as required under the provisions of Part XIII of the Constitution of India shall be deemed to have been validly enacted with effect from the date these came into force as noted against each in column (2) of the Schedule and all taxes imposed or realised or purporting to have been imposed or realised under the said laws shall for all purposes be deemed to be and to have always been validly imposed or realised and accordingly—

- (i) no suit or other proceeding shall be maintained or continued in any court for the refund of any taxes so paid ; and
(ii) no court shall enforce any decree or order directing the refund of any taxes so paid.

SCHEDULE

(See Section 2)

Title of the Taxation Laws	The date from which the respective taxation law came into force
(1)	(2)
1. The Assam Sales Tax Act, 1947 (Assam Act XVII of 1947).	24th December, 1947.

Title of the Taxation Laws

The date from which
the respective
taxation law
came into force

(1)	(2)
2. The Assam Sales Tax (Amendment) Act, 1949 (Assam Act IV of 1949).	1st April, 1949.
3. The Assam Sales Tax (Amendment) Act, 1950 (Assam Act VI of 1950).	1st April, 1950.
4. The Assam Sales Tax (Amendment) Act, 1951 (Assam Act IV of 1951).	1st April, 1951.
5. The Assam Sales Tax (Amendment) Act, 1952 (Assam Act XII of 1952).	15th October, 1952.
6. The Assam Sales Tax (Amendment) Act, 1954 (Assam Act XII of 1954).	7th April, 1954.
7. The Assam Sales Tax (Amendment) Act, 1956 (Assam Act XVIII of 1956).	20th September, 1956.
8. The Assam Sales Tax (Amendment) Act, 1957 (Assam Act X of 1957).	1st October, 1957.
9. The Assam Sales Tax (Amendment) Ordinance, 1957.	14th December, 1957.
10. The Assam Sales Tax (Amendment) Act, 1958 (Assam Act VI of 1958).	1st April, 1958.
11. The Assam Sales Tax (Amendment) Act, 1959 (Assam Act XVIII of 1959).	1st April, 1959.
12. The Assam Sales Tax (Amendment) Act, 1960 (Assam Act XIII of 1960).	1st April, 1960.
13. The Assam Finance (Sales Tax) Act, 1956 (Assam Act XI of 1956).	1st July, 1956.
14. The Assam Finance (Sales Tax) (Amendment) Act, 1957 (Assam Act IX of 1957).	1st October, 1957.
15. The Assam Finance (Sales Tax) (Amendment) Ordinance, 1957.	14th December, 1957.
16. The Assam Finance (Sales Tax) (Amendment) Act, 1958 (Assam Act IV of 1958).	1st April, 1958.
17. The Assam Finance (Sales Tax) (Amendment) Act, 1959 (Assam Act XVI of 1959).	1st April, 1959.
18. The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1956 (Assam Act IX of 1956).	1st May, 1956.
19. The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1956 (Assam Act II of 1957).	1st April, 1957.
20. The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1957 (Assam Act V of 1957).	1st October, 1957.
21. The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1958 (Assam Act VII of 1958).	1st April, 1958.
22. The Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1960 (Assam Act X of 1960).	1st April, 1960.