

PART VIII

CHAPTER XXIX

Supervision and guidance

Government's power to call for records, etc. 420. The Government may at any time require the Corporation (a) to produce any records correspondence, plan or other documents in its possession or under its control; (b) to furnish any return, plan, estimate statement, accounts or statistics relating to the proceedings, duties or works of the Corporation or any of the municipal authorities; and (c) to furnish or obtain and furnish any report.

Government's power to cause inspections to be made. 421. The Government may depute any Government employee to inspect or examine any municipal department, office service work or thing and to report thereon and any employee so deputed may, for the purposes of such inspection or examination, exercise all the powers conferred by section 420.

Government's power to require performance of duties in default of any municipal authority. 422. (1) If whether on receipt of any information or report obtained under section 420 or section 421 or otherwise the Government is of opinion—

- (a) that any duty imposed on the Corporation or any municipal authority by or under this Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner, or
- (b) that adequate financial provision has not been made for the performance of any such duty, it may by an order direct the Corporation or the municipal authority concerned, within a period to be specified in such order, to make arrangements to its satisfaction for the proper performance of the duty, or as the case may be to make financial provision to its satisfaction for the proper performance of the duty, and the Corporation or the municipal authority concerned shall comply with such order:

Provided that, unless in the opinion of the Government the immediate execution of such order is necessary, it shall before making an order under this section give the Corporation or the municipal authority concerned an opportunity of showing cause why such order should not be made.

(2) If, within the period specified in any order issued under sub-section (1), any action directed under that sub-section has not been duly taken, the Government may make arrangements for the taking of such action and may direct that all expenses connected therewith shall be defrayed out of the Municipal Fund.

Government's power to annul illegal proceedings of Corporation. 423. The Government may, after consideration of any representation which may be made by the Corporation, by written order, annul or omit from the records any proceedings of the Corporation which it considers not to be in conformity with this Act, or any rules or bye-laws made thereunder and may do all things necessary to secure such conformity.

Government's power to suspend action. 424. If the Government is of opinion that the execution of any resolution or order of the Corporation or of any other municipal authority or employee subordinate thereto or the doing of any act which is about to be done or is being done by or on behalf of the Corporation is in contravention of or in exercise of the powers conferred by this Act or of any other law for the time being in force or is likely to lead to a breach of the peace or to cause injury or annoyance to the public or to any class or body of persons, the Government, may, by order in writing, suspend the execution of such resolution or order, or prohibit the doing of any such act:

Provided that, unless in the opinion of the Government the immediate making of such order is necessary, it shall, before making an order under this section, give the Corporation or the municipal authority concerned an opportunity of showing cause why such an order should not be made.

Government's power to supersede. 425. (1) If, at any time, the Government is satisfied that a Corporation is not competent to perform, or persistently makes default in the performance of the duties imposed on it by or under this Act or any other law, or exceeds or abuses its powers, the Government may, by notification in which the reasons for so doing shall be stated, declare the Corporation to be superseded for a period not exceeding one year:

Provided that before such an order is made, reasonable opportunity to show cause shall be given to the Corporation.

(2) When a Corporation is so superseded, the following consequences shall ensue, namely—

(a) all councillors shall from the date of the notification vacate their offices as such without prejudice to their eligibility for re-election;

(b) such person or persons as the Government may appoint in that behalf, shall, so long as the supersession of the Corporation lasts, exercise and perform, so far as may be, the powers and duties of the Corporation and shall be deemed to be the Corporation for the purpose, and such person or persons shall comply with such direction as may be given to him or them by the Government, from time to time, for carrying out the purpose of this Act;

(c) all property vested in the Corporation shall until it is reconstituted, vest in the Government; and,

(d) before the expiry of the period of supersession election shall be held for the purpose of reconstituting the Corporation.

(3) The person or persons appointed by the Government under clause (b) of sub-section (2) shall be designated as administrator or council of administrators and shall, where the Government so directs, receive from the Municipal Fund such payment for his or their services as the Government may, from time to time determine.

Power of
Government
recribe to
forms and
make rules.

426. (1) The Government may make rules consistent with this Act for carrying out all or any of the purposes of this Act, and prescribe by rules such forms for any proceedings of the Corporation for which it considers that a form should be provided.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may, provide for all or any of the following matters, namely:—

(a) with respect to all matters expressed, required or allowed by this Act to be prescribed;

(b) qualifications of electors and the preparation, publication, correction and revision of electoral rolls;

(c) the appointment of returning officers, assistant returning officers, presiding officers and polling officers for the conduct of elections;

(d) the nomination of candidates, form of nomination paper, objections to nominations and security of nominations ;

(e) the deposits to be made by candidates, time and manner of making such deposits may be refunded to candidates or forfeited to the Corporation ;

(f) the withdrawal of candidatures ;

(g) the appointment of agents of candidates ;

(h) the procedure in contested and uncontested elections ;

(i) the date, time and place for poll and other matters relating to the conducts of election including—

(i) the selection of polling stations for each ward,

(ii) the hours during which the polling station shall be kept open for the casting of votes,

(iii) the printing and issue of ballot papers,

(iv) the checking of voters by reference to the electoral roll,

(v) the marking with indelible ink of the left forefinger or any other finger or limb of the voter and prohibition of the delivery of any ballot paper to any person if at the time such person applies for such paper has already such mark, so as to prevent personation of voters,

- (vi) the manner in which votes are to be given and in particular in the case of illiterate voters or voters under physical or other disability,
- (vii) the procedure to be followed in respect of challenged votes and tendered votes,
- (viii) the scrutiny of votes, counting of votes, the declaration of results and the procedure in case of equality of votes or in the event of a councillor being elected to represent more than one ward,
- (ix) the custody and disposal of papers relating to elections,
- (x) the suspension of polls in case of any interruption by riot, violence or any other sufficient cause and the holding of fresh poll,
- (xi) the holding of a fresh poll in the case of destruction of or tampering with ballot boxes before the poll, and
- (xii) the countermanding of the poll in the case of the death of a candidate before the poll ;
- (j) the fee to be paid on an election petition,
- (k) for rendering incapable of municipal office either permanently or for a term of years any person who may have been proved guilty of a corrupt practice or of conniving at or abetting the same,
- (l) any other matter relating to elections or election petitions in respect of which the Government deems it necessary to make rules under this section or in respect of which this Act makes no provision or makes insufficient provision and provision is, in the opinion of the Government, necessary ;
- (m) the constitution and disposal of special funds;

- (n) the publication of notices ;
- (o) the conditions on which property may be acquired by the Corporation or on which property vested in the Corporation may be transferred by sale, mortgage, lease, exchange or otherwise ;
- (p) the authority on which money may be paid from the Municipal Fund, and the management and regulation of provident funds ;
- (q) the preparation of plans and estimates for works partly or wholly to be constructed at the expense of the Corporation, and for the preparation, and periodical revision of maps and registers and for the authorities by which the conditions subject to which such plans, estimates, maps and registers are to be prepared and sanctioned ;
- (r) the preparation of estimates of income and expenditure of the Corporation ;
- (s) the manner of making applications for permission to borrow money, the enquiries to be made in relation to loans and the manner of conducting such enquiries, the inspection of any works carried out by means of loans, and the utilizations of unexpended balances of loans, etc ;
- (t) the manner in which accounts are to be kept by the Corporation, the conditions on which such accounts are to be opened to inspection by inhabitants paying any tax under this Act and manner in which such accounts are to be audited ;
- (u) the assessment and collection of and the compounding for taxes imposed under this Act, and preventing evasion of the same, and for fixing the fee, payable for notice of demands ;
- (v) the conditions on which the Corporation may receive animals or articles into a bonded warehouse and the agreement to be signed by traders and others wishing to deposit animals or articles therein ;

- (w) the returns, statements and reports to be submitted by the Corporation;
- (x) the formation and working of the municipal fire-brigade;
- (y) the language in which business shall be transacted, proceedings recorded and notices issued; and
- (z) generally for the guidance of the municipal authorities and public servants in carrying out the purposes of this Act; and also for the same purposes as those for which the Corporation may make bye-laws under the provisions of Section 416.

(3) In making a rule under this section the Government may provide that a person guilty of contravention thereof shall, on conviction be punished with fine which may extend to five hundred rupees and where the contravention is a continuing one with such further fine which may extend to twenty-five rupees for every day after the first on which the contravention continues.

(4) All rules made under this Act shall be subject to previous publications.

(5) Every rule made under this section shall be laid as soon as may be after it is made, before the State Legislature while it is in session for a total period of fourteen days which may be combined in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislature agrees in making any modification in the rule or that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

(6) Notwithstanding anything hereinbefore contained the Government shall not make rules under clause (z) of sub-section (2) for the city unless the Corporation has been required by the Government to make bye-laws under section 416 and has failed to make any such bye-laws, and any rules made by the Government under clause (z) of sub-section (2) shall have effect as if they were, and shall be deemed for all purposes to be bye-laws made by the Corporation.

PART IX

CHAPTER XXX

MISCELLANEOUS AND SUPPLEMENTAL
PROVISIONS

MISCELLANEOUS

Validity of notices and other documents. 427. No notice, order, requisition, licence, permission in writing or any other document issued under this Act shall be invalid merely by reason of defect of form.

Admissibility of document or entry of evidence. 428. A copy of any receipt, application, plan, notice, order or other document or of any entry in a register in the possession of any municipal authority shall, if duly certified by the legal keeper thereof or other person authorised by the Commissioner in this behalf, be admissible in evidence of the existence of the document or entry and shall be admitted as evidence of the matters and transactions therein recorded in every case where, and to the same extent to which, the original document or entry would, if produced, have been admissible to prove such matters and transactions.

Evidence of municipal employee. 429. No municipal employee shall, in any legal proceedings to which the Corporation is not a party, be required to produce any register or document the contents of which can be provided under section 428 by a certified copy, or to appear as a witness to prove any matter of transaction recorded therein save by order of the court made for special cause.

Prohibition against obstruction of Mayor or any Municipal authority, etc. 430. No person shall—

- (a) obstruct or molest the Mayor or the Deputy Mayor and Councillor or any person employed by the Corporation or any person with whom the Commissioner has entered into a contract on behalf of the Corporation, in the performance of their duty or of anything which they are empowered or required to do by virtue or in consequence of any provision of this Act or of any rule, or bye-law made thereunder ;
- (b) remove any mark set up for the purpose of indicating any level or direction incidental to the execution of any work authorised by this Act or of any rule or bye-law made thereunder ;

- (c) without authority in that behalf, remove, destroy, deface or otherwise obliterate any notice exhibited by or under orders of the Corporation or any municipal authority or any municipal employee specified by the Commissioner in this behalf, and
- (d) without authority in that behalf remove, earth, sand or other material or deposit any matter or make any encroachment from, in, or on any land vested in the Corporation or in any way obstruct the same.

Councillor and municipal employees to be public servants. 431. Every Councillor, the Commissioner and every municipal employee and every contractor or agent for the collection of any municipal tax and every employee or other person employed by any such contractor or agent shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, 1860 and in the definition of "Legal remuneration" in section 161 of that Code the word "Government" shall for the purpose of this section be deemed to include the Corporation.

Special conditions regarding essential services

Conditions of service of sweepers and certain other class of persons employed in municipal (essential services). 432. (1) No person being a member of the essential services, employed by the Corporation shall, in the absence of any contract authorising him so to do and without reasonable cause, resign his employment, or absent himself from duty without having given one month's notice to the Commissioner or shall neglect or without reasonable cause refuse to perform his duties.

(2) The Corporation may by resolution direct that on or from such date as may be specified in the resolution, the provisions of this section shall apply in the case of any specified class of persons employed by the Corporation whose functions are intimately concerned with public health or safety.

Conditions of service of sweepers employed for doing house scavenging. 433. No sweeper, being employed for doing house scavenging of any building shall, discontinue to do such house scavenging without reasonable cause or without having given fourteen days' notice to his employer.

Saving of other enactments. 434. Save as provided in this Act, nothing contained in this Act shall be construed as authorising the disregard by the Corporation or any municipal authority or any municipal employee of any law for the time being in force.

Dispute between Corporation and local authorities.

435. If any dispute arises between the Corporation and any local authority as regards anything done or to be done under this Act, it shall be referred to the Government for decision, and such decision may include an order as to the cost of any enquiry ordered by the Government, and shall be final and binding on the parties and be given effect to:

Provided that it shall be competent for the Corporation and the local authority to agree in writing that any such dispute shall, instead of being referred to the Government for decision, be referred to the decision of an arbitrator or arbitrators appointed under the Indian Arbitration Act, 1940, or to a Civil Court under section 90 of the Code of Civil Procedure 1908.

X of 1940
V of 1908

Disputes between Government and Corporation.

436. (1) If at any time it appears to the Government that a dispute has arisen or is likely to arise between the Government and the Corporation as to the interpretation of any of the provisions of this Act or any of the rules made thereunder which is of such a nature and of such public importance that it is expedient to obtain the opinion of the High Court upon it, the Government may refer the question to the Court for consideration, and the Court may after such hearing as it thinks fit, report to the Government.

(2) The report submitted by the High Court under sub-section (1) shall be binding on the Government and the Corporation and shall not be called into question in any other court.

(3) Nothing in this section shall derogate from the authority of the Government as laid down in Part VIII.

Power to remove difficulty.

437. If any difficulty arises in relation to the transition from the provisions of any of the enactment referred to in section 2, or in giving effect to the provisions of this Act, the Government may, by order as occasion requires, do or cause to be done anything which appears to it to be necessary for the purpose of removing the difficulty:

Provided that no such order shall be made after the expiration of one year from the establishment of the Corporation

Appeals

Appeals from Commissioner to Standing Committee. 438. Notwithstanding anything contained in the provisions of this Act in the matter of appeal, an appeal shall lie to the Standing Committee from—

- (a) any notice issued or other action taken or proposed to be taken by the Commissioner—
 - (i) under any section of this Act ;
 - (ii) under any bye-law concerning house-drainage, or the connection of house-drains, with municipal drains or house-connections with municipal water supply or lighting mains ;
- (b) any refusal by the Commissioner to grant permission to construct or reconstruct a building ;
- (c) any refusal by the Commissioner to grant a permission under any section of this Act ;
- (d) any refusal by the Commissioner to grant a licence ;
- (e) any order of the Commissioner suspending or revoking a licence ; and
- (f) any other order of the Commissioner that may be made applicable by rules framed under this Act.

(2) If, on any such appeal, the Standing Committee reverses or substantially modifies any action taken or proposed to be taken by the Commissioner or any order passed by him, he may, within sixty days of the date of such decision, refer the matter to the Corporation, and pending the decision of the Corporation on such reference the Commissioner shall not be bound to give effect to the decision of the Standing Committee.

The decision of the Standing Committee, or where the matter has been referred to the Corporation as aforesaid, the decision of the Corporation shall be final.

Limitation
of time for
appeals.

430 In any case in which no time is laid down in the foregoing provisions of this Act for the presentation of an appeal allowed thereunder, such appeal shall, subject to the provisions of section 5 of the Indian Limitation Act, 1908, be presented—

- (a) where the appeal is against an order granting a licence or permission, within thirty days after the date of the publication of the order on the notice board of the Corporation, and
- (b) in other cases within thirty days after the date of receipt of the order or proceeding against which the appeal is made.

Effect of absorption of Panchayat area into the City of Gauhati.

440. If any local area consisting of one or more revenue villages in respect of which a Panchayat has been constituted, is included in the City of Gauhati under the provisions of this Act, the following consequences shall ensue, namely:—

- (a) the panchayat of such local area (hereinafter referred to as the Panchayat) shall cease to have jurisdiction over such area ;
- (b) the unexpended balance of the Panchayat fund and the property (including arrears of rates, taxes and fees) belonging to the Panchayat and all rights and powers which prior to such notification vested in the Panchayat shall, subject to all charges and liabilities affecting the same, vest in the Corporation of the City of Gauhati hereinafter referred to as the Corporation ;
- (c) any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law or form, made, issued, imposed or granted under the Assam Panchayat Act, 1959 immediately before the said date in respect of the said local area shall continue to be in force and be deemed to have been made, issued, imposed or granted under this Act, until it is superseded or modified by any appointment, notification, notice, tax, order, scheme, licence, permission, rule, bye-law or form made, issued, imposed or granted under this Act.

- (d) all budget estimate assessments, assessment lists, valuations or measurements, made or authenticated under the Assam Panchayat Act, 1959 immediately before the said date in respect of the said local area shall be deemed to have been made or authenticated under this Act ;
- e) all debts and obligations incurred and all contracts made by or on behalf of the panchayat immediately before the said date and subsisting on the said date shall be deemed to have been incurred and made by the Corporation in exercise of the power conferred on it by this Act ;
- (f) all officers and staff in the employ of the Panchayat immediately before the said date shall be officers and staff of the Corporation under this Act and shall, until other provision is made in accordance with the provisions of this Act, receive salaries and allowances and be subject to the condition of service to which they were entitled or subject immediately before such date :

Provided that it shall be competent to the Corporation subject to the previous sanction of the Government to discontinue the services of any officer or staff who in its opinion is not necessary or suitable for the requirements of the municipal service after giving such officer or employee such notice as is required to be given by the terms of his employment and every officer or employee whose services are dispensed with shall be entitled to such leave, pension, provident fund and gratuity as he would have been entitled to take or receive on being invalided out of service, as if the Panchayat, in the employ of which he was, had not ceased to exist ;

- (g) all proceedings pending on the said date before the Panchayat shall be deemed to be transferred to and shall be continued before the Corporation ;

- (h) all appeals pending before any authority shall, so far as may be practicable, be disposed of as if the said local areas had been included in the City of Gauhati when they were filed ;
- (i) all prosecutions instituted by or on behalf of the Panchayat and all suits or other legal proceedings instituted by or against the Panchayat or any officer of the Panchayat pending on the said date shall be continued by or against the Corporation as if the said local areas had been included in the City of Gauhati when such prosecutions, suits or proceedings were instituted;
- (j) all arrears of rates, taxes and fees vesting in the Corporation shall, notwithstanding that such rates and fees cannot be levied under this Act, be recoverable in the same manner as a tax recoverable under this Act ; and
- (k) until the reconstitution of the Corporation in accordance with the provisions of this Act (notwithstanding anything to the contrary contained in section 5 of this Act) such number of persons ordinarily resident in the local area included in the City of Gauhati who are nominated by the Government shall be additional Councillors of the Corporation.

Effect of absorption of a part of Panchayat area into the City of Gauhati.

441. If any part of an area within the limits of a Panchayat is included in the City of Gauhati, then notwithstanding anything contained in this Act or in the Assam Panchayat Act, with effect from the date on which such area is included in the City of Gauhati the following consequences shall ensue, namely:—

- (a) so much of the Panchayat Fund and other property vesting in the Panchayat shall be transferred to the Municipal Fund as the Government may, by order in writing, direct ;
- (b) the rights and liabilities of the Panchayat in respect of civil and criminal proceedings, contracts and other matters, or things (including arrears of taxes, fees and cess) arising in or relating to any part of the area included in the City of Gauhati shall vest in the Corporation and such rights and liabilities may be enforced by or against the Corporation under this Act or the rules, bye-laws and orders made thereunder ;

- (c) such officers and staff of the Panchayat shall be transferred to the Corporation as the Government may by order direct ; and
- (d) if the area included is area in which not less than ten thousand persons reside, until the reconstitution of the Corporation in accordance with the provisions of this Act, one person ordinarily resident in such area who is nominated by the Government shall be an additional Councillor of the Corporation.

Removal of difficulties. 442. If any difficulty arises in giving effect to the provisions of section 440 or section 441, the Government may, by an order published in the official Gazette, as the occasion may require, do anything which appears to it to be necessary to remove the difficulty.

Special provisions as to rural areas. 443. Notwithstanding anything contained in the foregoing provisions of this Act,—

- (a) the Corporation with the previous approval of the Government may, by notification in the official Gazette—
- (i) exempt the rural areas or any portion thereof from such of the provisions of this Act as it deems fit ; and
- (ii) levy taxes, rates, fees and other charges in the rural areas or any portion thereof at rates lower, than those at which such taxes, rates, fees and other charges are levied in the urban areas or exempt such areas or portion from ; any such tax, rate, fee or other charges ; and
- (b) the Corporation with the previous approval of the Government may, by notification in the official Gazette, declare that any portion of the rural areas shall cease to be included, therein and upon the issue of such notification, that portion shall be included in and form part of the urban area.

Exemption from Assam Urban Areas Rent Control Act, 1951. 444. Notwithstanding anything contained in the Assam Urban Areas Rent Control Act, 1951 the provision of the said Act shall not apply to any land or building or any property belonging to or vesting in the Corporation.

THE FIRST SCHEDULE

(See Section 167)

Rates of Taxes leviable on Vehicles, Animals and Boats

	Maximum amount of tax per annum	
	For Vehicles with pneumatic tyres	For Vehicles without pneumatic tyres
	Rs.	Rs.
1. Each four-wheeled vehicle drawn by horses, ponies, mules, donkeys, bullocks or buffaloes—		
(a) Labour Carts	12	24
(b) Other vehicles in this class	32	48
2. Each two-wheeled vehicle drawn by horses, ponies, mules, donkeys, bullocks or buffaloes:—		
(a) Labour Carts	8	16
(b) Other vehicles in this class	16	24
3. Each vehicle drawn or impelled otherwise than by horses, ponies, mules, donkeys, bullocks, buffaloes or machinery.	8	12
		Maximum amount of tax per annum
4. Each cycle rickshaw		Rs. 24
5. Each bicycle		12
6. Each horse, pony or mule of height of 12 hands or upwards.		20
7. Each horse, pony or mule of a height of less than 12 hands.		12
8. Each bullock or buffalo kept for draught or pack purposes.		6
9. Each donkey/ass kept for draught or pack purposes or for riding.		6
10. Each pig		6
11. Each dog		6
12. Each she-buffalo kept for milking		24

	Maximum amount of tax per annum
	Rs.
13. Each cow kept for milking	24
14. Each motor boat or steam launch plying for hire and carrying more than six passengers.	150
15. Each steam or motor tug	105
16. Each barge or other vessel attached or attachable to a steam or motor tug.	60
17. For every other motor boat or steam launch ...	50
18. Each cabin boat	15
19. Each country boat	10

THE SECOND SCHEDULE

(See Section 171)

Theatre Tax

Type of entertainment	Maximum amount of tax
(1)	(2)
	Rs.
1. Cinema or theatre	7 per show.
2. Drama, concert, circus, variety entertainment or tamasha.	7 per show.
3. Carnival or fete	10 per day.
4. Any other entertainment	7 per show or if there are no separate shows Rs.7 per day.

Explanation.—For the purpose of this Schedule Class I cinema theatres and Class II cinema theatres mean theatres classified respectively as Class I cinema theatres and Class II cinema theatres by bye-laws made in this behalf.

THE THIRD SCHEDULE

(See Section 173)

**Tax on Advertisements other than Advertisements
published in the Newspapers**

Serial No.	Particulars	Maximum amount of tax per annum
(1)	(2)	(3)
1.	Non-illuminated advertisements on land, building, wall, hoardings, frame, posts, structures, etc.—	Rs.
	(a) For a space upto 10 sq. feet	18
	(b) For a space over 10 sq. feet and up to 25 sq. feet	80
	(c) For every additional 25 sq. feet or less	30
2.	Non-illuminated advertisements carried on vehicles, drawn by bullocks, horses or other animals, human beings, cycle or any other device, carried on any vehicle or tramcar—	
	(a) For a space up to 50 sq. feet	120
	(b) For every additional 50 sq. feet or less	120
3.	Illuminated advertisement boards carried on vehicles—	
	(a) For a space to 50 sq. feet	240
	(b) For every additional 50 sq. feet or less	240
4.	Non-illuminated advertisement boards, carried by sand-which boardman—	
	(a) For each board not exceeding 10 sq. feet	24
	(b) For each board exceeding 10 sq. feet up to 25 sq. feet.	48
	(c) For each additional 10 sq. feet in area or less	24
5.	Illuminated advertisement boards carried by sand which boardmen—	
	(a) For each board not exceeding 10 sq. feet	48
	(b) For each board exceeding 10 sq. feet and upto 25 sq. feet.	96
	(c) For each additional 10 sq. feet in area or less	48

Serial No.	Particulars	Maximum amount of tax per annum
(1)	(2)	(3)
6.	Illuminated, advertisements on land, building, wall or hoardings, frame, post, structures, etc.—	Rs.
	(a) For a space upto 2 sq. feet	24
	(b) For a space over 2 sq. feet and upto 5 sq. feet ...	48
	(c) For a space over 5 sq. feet and upto 25 sq. feet	60
	(d) For every additional 25sq. feet or less ...	60
7.	Advertisements exhibited on screens in cinema houses and other public places by means of lantern slides or similar devices—	
	(a) For a space upto 5 sq. feet	96
	(b) For a space over 5 sq. feet and upto 25 sq. feet ...	120
	(c) For every additional 25 sq. feet or less	120
8.	Non-illuminated advertisement suspended across streets—	
	(a) For a space upto 10 sq. feet	18
	(b) For a space over 10 sq. feet and upto 25 sq. feet...	30
	(c) For every additional 25 sq. feet or less	30
	<i>N.B.</i> —The tax for item 8 will be in addition to the space which will be chargeable according to the scale to be determined by the Commissioner.	
9.	Non-illuminated advertisement hoardings standing blank but bearing the name of the advertiser or with the announcement "To be let" displayed thereon—	
	(a) For a space upto 10 sq. feet	9
	(b) For a space over 10 sq. feet and upto 25 sq. feet.	15
	(c) For every additional 25 sq. feet or less	15
10.	Permission to auctioneers to put up not more than two boards of reasonable size advertising each auction (including other than those in the premises where the auction is held, one on a prominent site in the locality and one on Municipal lamp post.	200 (including the rent for exhibiting the board on a municipal post.)

THE FOURTH SCHEDULE

(See Section 180)

Every license shall be granted under one or other of the classes mentioned in the second column of the following table, and there shall be paid annually for the same the fee mentioned in that behalf in the third column of the table:—

Serial No.	Classes	Fees
(1)	(2)	(3)
Class I		
1.	Company or association or body of individuals the paid up capital of which is equivalent to twenty lakhs of rupees or upwards,	which exercises or carries on any profession, trade or calling whatsoever. Five hundred rupees.
Class II		
2.	Company or association or body of individuals, the paid up capital of which is equivalent to ten lakhs of rupees or upwards,	which exercises or carries on any profession, trade or calling whatsoever but is not included in Class I. Two hundred and fifty rupees.
3.	Consulting or Practising physician, practising surgeon, licentiate of, medicine or surgery, medical practioner, kabiraj, hakim, homeopath, graduate of the Assam Veterinary College, dentist, barrister, attorney, vakil or advocate of the High Court, pleader, proctor, notary public, public accountant, average adjuster, statistical reporter, analyst, shroff or banian,	in respect of whose income out of the profession mentioned under column I, income tax is payable on an income of not less than Rs.10,000. Do.
4.	Freight-broker, ...	Do. Do.
5.	Proprietor of a newspaper, periodical or journal,	in respect of whose income out of the profession mentioned under column I, income tax is payable on an income of not less than Rs. 10,000 Two hundred and fifty rupees.

Serial No. (1)	Classes (2)	Fees (3)
6.	Broker or dalal employed in respect of whose income out of the profession mentioned under column I, income-taxi is payable on an income of not less than Rs.10,000.	Two hundred and fifty rupees.
7.	Dealer in precious stones or precious metals and articles of precious stones and metals,	Do.
8.	Merchant, businessmen, banker, wholesale, trader, commission agent, engineer, architect, builder, contractor, auctioner or carrier,	the fair letting value of whose place of business is Rs.500 per mensem or upwards.
9.	Owner or occupier of a cotton, jute, hide or other screw-house or press-house.	Lo.
10.	Owner or occupier of a market theatre, cinema house or a place of public entertainment kept up for the purpose of profit,	Do.
11.	Printer, publisher, lithographer, engraver, die-sinker, photographer or phototyper,	Do.
12.	Hotel-keeper, boarding house-keeper, lodging house-keeper, manufacturer, retail-trader or shop-keeper.	Do.
13.	Owner or occupier of any depot or godown for storage of goods for wholesale business,	Do.
14.	Proprietor of nursing home or sanatorium,	Do.
15.	Radiologist,	Lo.
16.	Keeper of a hydrotherapy, bath or other clinic or health resort,	Do.
17.	Keeper of a laundry ...	Do.
18.	Cinema film producer or keeper of a film studio,	Lo.
19.	Cinema film distributor, ...	Do.

Serial No. (1)	Classes (2)	Fees (3)
20	Owner of twenty or more taxi-cabs, buses, lorries or contract cars which are used for carrying passengers or goods on payment or hire,	Two hundred and fifty rupees.
21	Book-maker or turf accountant,	Do.
22	Stevedores,	Do.
Class III		
23	Company or association or body of individuals the paid-up capital of which is equivalent to five lakhs of rupees or upwards,	which exercises or carries on any profession, trade or calling whatsoever, but is not included in Class I or in Class II. Two hundred rupees.
24	Merchant, businessman, banker, whole-sale trade, commission agent, engineer, architect, builder, contractor, auctioneer or carrier,	who is not included in Class II and the fair letting value of whose place of business is Rs. 350 per mensem or upwards. Do.
25	Owner or occupier of cotton, jute, hide or other screw-house or press-house,	Do.
26	Owner or occupier of a market, theatre, cinema house or a place of public entertainment kept up for the purpose of profit,	Do.
27	Printer, publisher, lithographer, engraver, die-sinker, photographer or photo-typer,	Do.
28	Hotel-keeper, boarding-house keeper, lodging-house keeper, manufacturer, retail trader or shop-keeper,	Do.
29	Owner or occupier of any depot or godown for storage of goods for wholesale business,	Do.
30	Proprietor of a nursing home or sanatorium,	Do.
31	Radiologist	Do.

Serial No. (1)	Classes (2)	Fees (3)
32 Keeper of a hydro-therapy or bath or other clinic, or health resort,	who is not included in Class II and the fair letting value of whose place of business is Rs.350 per mensem or upwards.	Two hundred rupees.
33 Keeper of a laundry, ...	Do	Do.
34 Cinema film producer or keeper of a film studio,	Do	Do.
35 Keeper of a shop for the sale of any liquor or intoxicating drug,	Do	Do.
36 Owner of ten or more, but less than twenty taxi-cabs, buses, lorries or contract-cars which are used for carrying passengers or goods on payment or hire,	Do	Do.
Class IV		
37 Merchant, businessman, banker, wholesale trader, commission agent, engineer, architect, builder, contractor, auctioneer or carrier,	who is not included in Class II or Class III and the fair letting value of whose place of business is Rs.250 per mensem or upwards.	One hundred and twenty-five rupees.
38 Owner or occupier of a cotton, jute, hide or other screw-house or press-house,	Do	Do.
39 Owner or occupier of a market, theatre, cinema house or a place of public entertainment kept up for the purpose of profit,	Do	Do.
40 Printer, publisher, lithographer, engraver, die-sinker, photographer or photo-typer,	Do	Do.
41 Hotel-keeper, boarding-house keeper, lodging-house keeper, manufacturer, retail trader or shop-keeper,	Do	Do.
42 Owner or occupier of any depot or godown for storage of goods for wholesale business,	Do	Do.
43 Proprietor of a nursing home or sanatorium,	Do	Do.

Serial No.	Classes	Fees	
(1)	(2)	(3)	
44	Radiologist, ...	who is not included in Class II or Class III and the fair letting value of whose place of business is Rs.250 per mensem or upwards.	One hundred and twenty-five rupees.
45	Keeper of hydrotherapy, bath or other clinic or health resort,	Do	Lo.
46	Keeper of a laundry, ...	Do	Do.
47	Cinema film producer or keeper of a film studio,	Do	Do.
48	Keeper of a shop for the sale of any liquor or intoxicating durg,	who is not included in Class III and the fair letting value of whose place of business is Rs.250 per mensem or upwards.	Do.
49	Consulting or practising physician, practising surgeon, licentiate of medicine or surgery, medical practitioner, kabiraj, hakim homeopath, graduate of Assam Veterinary College, dentist, barrister, attorney, vakil or advocate of the High Court, pleader, proctor, notary public, public accountant, average adjuster, statistical reporter, analyst, shroff or banian,	who is not included in Class II and in respect of whose income out of the profession income-tax is payable on an income of not less than Rs.6,000.	One hundred and twenty-five rupees.
50	Freight broker, ...	Lo	Do.
51	Broker or dalal employed in whole-sale transfer or purchase, imports, or exports, country produced silk or other merchandise,	Lo	Do.

Serial No.	Classes	Fees
(1)	(2)	(3)
52 Dealer in precious stones or precious metals and articles of precious stones and metals,	who is not included in Class II or Class III and the fair letting value of whose place of business is Rs.250 per mensem or upwards.	One hundred and twenty-five rupees.
Class V		
53 Company or association or body of individuals, the paid-up capital of which is equivalent to one lakh of rupees or upwards,	which exercises or carries on any profession, trade or calling whatsoever but is not included in Class I or Class II or Class III.	Seventy-two rupees.
54 Merchant, businessman, banker, wholesale trader, commission agent, engineer architect, builder, contractor, auctioneer or carrier,	who is not included in Class II or Class III or Class IV and the fair letting value of whose place of business is Rs.150 per mensem or upwards,	Seventy-two rupees.
55 Owner or occupier of a cotton, jute, hide or other screw-house or press-house,	Do	Do.
56 Owner or occupier of a market, theatre, cinema house or a place of public entertainment kept up for the purpose of profit,	Do	Do.
57 Printer, publisher, lithographer, engraver, dicsinker, photographer or photo-typer,	Do	Do.

Serial No.	Classes	Fees
(1)	(2)	(3)
58. Hotel-keeper, boarding-house keeper, lodging-house keeper, manufacturer, retail trader or shop-keeper,	who is not included in Class II or Class III or Class IV and the fair letting value of whose place of business is Rs.150 per mensem or upwards.	Seventy-two rupees.
59. Owner or occupier of any depot or godown for storage of goods for wholesale business,	Do	Do.
60. Proprietor of a nursing home or sanatorium,	Do	Do.
61. Radiologist	Do	Do.
62. Keeper of a hydrotherapy, bath or other clinic or health resort,	Do	Do.
63. Cinema film producer or keeper of a film studio,	Do	Do.
64. Keeper of a laundry,	Do	Do.
65. Hairdressing saloon keeper,	the fair letting value of whose place of business is Rs.150 per mensem or upwards.	Do.
66. Dyer or cleaner,	Do	Do.
67. Owner of 5 or more but less than 10 taxi cabs, buses, lorries or contract cars which are used for carrying passengers or goods on payment for hire,	Do.
68. Advertising agent	Do.

Serial No.	250 Classes	Fees
(1)	(2)	(3)
69. Company, association or body of individuals the paid up capital of which is less than one lakh of rupees,	which exercises or carries on any profession, trade or calling whatsoever.	Thirty-six rupees.
70. Consulting or practising physician, practising surgeon, licentiate of medicine or surgery, medical practitioner, kabiraj, hakim, homeopath, graduate of the Assam Veterinary College, midwife, dentist, barrister, attorney, vakil or advocate of the High Court, pleader, proctor, notary public, accountant, average adjuster, statistical reporter, analyst, shroff or banian,	in respect of whose income out of the profession income tax is payable on an income of less than Rs.6,000.	Do.
71. Freight Broker	Do	Do.
72. Broker or dalal employed in the wholesale transfer or purchase, imports, export, country produced silk or other merchandise,	Do	Do.
73. Dealer in precious stones or precious metals and articles of precious stones and metals	Do	Do.
74. Proprietor of a newspaper, periodical or journal,	who is not included in Class II.	Do.
75. Merchant, businessman, banker, wholesale trader, commission agent, engineer, architect, builder, contractor, auctioneer or carrier,	who is not included in Class II or Class III or Class IV or Class V.	Do.
76. Owner or occupier of a market, theatre, cinema house or a place of public entertainment kept up for the purpose of profit,	Do	Do.
77. Owner or occupier of any depot or godown for storage of goods for wholesale business,	Do	Do.
78. Proprietor of a nursing home or sanatorium,	Do	Do.
79. Radiologist	Do	Do.
80. Keeper of a hydrotherapy bath or other clinic or health resort,	Do	Do.

Serial No.	Classes	Fees
(1)	(2)	(3)
81.	Cinema film producer or keeper of a film studio, who is not included in Class II or Class III or Class IV or Class V.	Thirty-six rupees.
82.	Keeper of a laundry, ... Do	Do.
83.	Keeper of a shop for the sale of any liquor or intoxicating drug, who is not included in Class III or Class IV.	Do.
84.	Owner or occupier of a cotton, jute, hide or other screw house or press-house, who is not included in Class II or Class III or Class IV or Class V and the fair letting value of whose place of business is Rs.75 per mensem or upwards.	Do.
85.	Printer, publisher, lithographer engraver, die-sinker, photographer or phototyper, Do	Do.
86.	Hotel-keeper, boarding house-keeper, lodging house-keeper, manufacturer, retail trader or shop-keeper, Do	Do.
87.	Dyer or cleaner, who is not included in Class V and the fair letting value of whose place of business is Rs. 75 per mensem or upwards.	Do.
88.	Hair-dressing saloon-keeper, ... Do	Do.
89.	Order-supplier or house-decorator, the fair letting value of whose place of business is Rs.75 per mensem or upwards.	Do.
90.	Carriage-dealer or house-dealer, Do	Do.
91.	Plumber, electric fitter or gas fitter, Do	Do.
92.	Keeper of a billiard room, ... Do	Do.
93.	Pawnbroker or moneylender, ... Do	Do.
94.	Owner of a steam ferry-boat or steam cargo-boat, Do	Do.
95.	Commercial traveller or manufacturer's representative, Do	Do.
96.	Broker or dealer in houses, landed property, Government securities, shares or bills of exchange, Do	Do.

Serial No.	Classes	Fees
(1)	(2)	(3)
97.	Advertisement broker,	Thirty-six rupees.
98.	Owner of less than five taxi cabs, buses, lorries or contract cars which are used for carrying passengers or goods on payment or hire,	Do.
99.	Railway freight negotiator,	Do.
100.	Broker in precious stones,	Do.

CLASS VII

101.	Consulting or practising physician, practising surgeon, licentiate of medicine or surgery, medical practitioner, kabiraj, hakim, homeopath, graduate of the Assam Veterinary College, midwife, dentist, barrister, attorney, vakil or advocate of High Court, pleader, proctor, notary public, public accountant, average adjuster, statistical reporter, analyst, shroff or banian,	in respect of whose income out of the profession no income-tax is payable.	Twenty-four rupees.
102.	Freight Broker,	Do	Do.
103.	Dealer in precious stones or precious metals and articles of precious stones or metals,	in respect of whose income out of the profession no income-tax is payable.	Do.
104.	Mukhtear, Revenue Agent, (or) petition writer,	in respect of whose income, no income tax is payable.	Do.
105.	Owner or occupier of a cotton, jute, hide or other screw-house or press-house,	who is not included in Class II or Class III or Class IV or Class V or Class VI and the fair letting value of whose place of business is Rs. 30 per mensem or upwards.	Do.

Serial No.	Classes	Fees
(1)	(2)	(3)
106.	Printer, publisher, lithographer, engraver, die-sinker, photographer or photo-typer,	who is not inclu. Twenty-four rupees. ded in Class II or Class III or Class IV or Class VI and the fair letting value of whose place of business is Rs.30 per mensem or upwards.
107	Hotel-keeper, boarding-house keeper, lodging-house keeper, manufacturer, retail trader or shop-keeper,	who is not inclu- ded in Class II or Class III or Class V or Class VI and the fair letting value of whose place of business is Rs.30 per mensem or upwards.
108.	Dyer or cleaner,	who is not inclu- ded in Class V or Class VI and the fair letting value of whose place of busi- ness is Rs.30 per mensem or upwards.
109.	Hair dressing saloon-keeper, ...	Do.
110.	Order-supplier or house-decorator,	who is not inclu- ded in Class VI and the fair letting value of whose place of business is Rs.30 per men- sem or upwards.
111.	Plumber, electric fitter or gas fitter,	Do.
112.	Carriage-dealer or house-dealer,	Do.
113.	Poddar or money-changer, ..	the fair letting value of whose place of business is Rs.15 per mensem or up- wards.

Serial No.	Classes	Fees
(1)	(2)	(3)
114.	Private detective,	Twenty-four rupees.
115.	Professional astrologer,	Do.
116.	Insurance agent, broker or canvasser,	Do.
117.	Purchaser of goods in the city of Gauhati for transport and sale beyond the limits of the city of Gauhati	Do.
118.	Broker or dalal, who is not included in Class II or Class IV or Class VI.	Do.
119.	Professional artist, sculptor, actor, singer or musician,	Do.
120.	Labour-supplier, licensed shipping broker, boat supplier or custom-house agent,	Do.
121.	Surveyor (including a licensed building surveyor) or professional measurer,	Do.
122.	Practising apothecary or practising veterinary surgeon,	Do.
123.	Owner of ten or more jinrikshaws, carriages, passenger boats, hand-carts, bullock or buffalo carts or palanquins which are let out for hire.	Do.
CLASS VIII		
124.	Printer, publisher, who is not included in Class II or Class III or Class IV or Class V or Class VI or Class VII and the fair letting value of whose place of business is Rs.15 per mensem or upwards.	Twelve rupees.
125.	Hotel-keeper, boarding-house keeper, lodging-house keeper, manufacturer, retail trader or shop-keeper. Do.	Do.

Serial No. (1)	Classes	Fees
(1)	(2)	(3)
126. Dyer or cleaner, who is not included in Class V or Class VI or Class VII and the fair letting value of whose place of business is Rs.15 per mensem or upwards.	Twelve rupees.
127. Hair dressing saloon-keeper,	... Do	Do.
128. Order-supplier or house-decorator, who is not included in Class VI or Class VII and the fair letting value of whose place of business is Rs.15 per mensem or upwards.	Do.
129. Plumber or electric fitter or gas-fitter,	Do	Do.
130. Carriage dealer or horse dealer,	... Do	Do.
131. Poddar or money changer, who is not included in Class VII.	Do.
132. Mukhtear, in respect of whose income no income-tax is payable.	Do.
133. Professional draftsman,	Do.
134. Fortune-teller,	Do.
135. Owner of a cargo-boat,	Do.
136. Professional horse-broker,	Do.
137. Band supplier or stamp-vendor,	Do.
138. Owner of three or more huts, less than ten jin-rickshaws, carriages, passenger-boats, hand-carts, bullock or buffalo carts or palanquins which are let out for hire,	Do. Do.

Serial No.	Classes	Fees
(1)	(2)	(3)

CLASS IX

139.	Keeper of a shop or other place of business, who is not included in any other class.	Six rupees.
140.	Owner of less than three jinrickshaws, carriages, passenger boats, hand-carts, bullock or buffalo carts or palanquins which are let out on hire,	Do.
141.	Pedlar, vendor of goods in carts, hawker or bon-wallah, who is not included in Class X.	Do.
142.	Professional petitioner, letter or bill-writer,	Do.

CLASS X

143.	Itinerant dealer hawking goods for sale in a basket or tray,	Three rupees.
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CLASS XI

144.	Every person who is in employment either wholly or in part,	where total gross income—	Rs.
	(1)	Does not exceed Rs.6,000.	Nil
	(2)	Exceeds Rs.6,000 but does not exceed Rs.10,000.	25
	(3)	Exceeds Rs.10,000 but does not exceed Rs.15,000.	36
	(4)	Exceeds Rs.15,000 but does not exceed Rs.20,000.	50
	(5)	Exceeds Rs.20,000 but does not exceed Rs.25,000.	70
	(6)	Exceeds Rs.25,000 but does not exceed Rs.30,000.	100
	(7)	Exceeds Rs.30,000 but does not exceed Rs.35,000.	150
	(8)	Exceeds Rs.35,000.	200