

ASSAM BOARD OF REVENUE ACT, 1962

75 ASSAM ACT No. xxr OF 1962 THE ASSAM BOARD OF REVENUE ACT, 1962 (As passed by the Assembly) (Received the assent of the Governor on the 4th September 1962) [Published in the Assam Gazette, Extraordinary, dated the 5th September 1962] An Act to provide for the constitution of a Board of Revenue for the State Of Assam Whereas it is expedient to provide for the Preamble constitution of a Board of Revenue for the State of Assam for the purpose and in the manner hereinafter appearing : It is hereby enacted in the Thirteenth Year of the Republic of India as follows CHAPTER 1 Preliminary I. (1) This Act may be called the Assam Board Of Short title, extent and Revenue Act, 1962. (2) It extends to the whole of the State of co m m e n - cement. Definition Assam. (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint

2. In this Act, unless there is anything repugnant in the subject or context—(1) "Board" means the Assam Board of Revenue •s constituted under Section 3. (2) ' 'Prescribed" means prescribed by rules made under this Act. (3) "Schedule" means schedule to this Act

CHAPTER 11 Constitution, Powers and Functions of the Assam Board of Revenue Constitution 3. (1) The State Government shall constitute for Ot the Board• the State of Assam a Board to be known as the Assam Board of Revenue. (2) The Board shall consist of three members Membership of the Board. to be appointed by the State Government. 76 Quali fica- (3) A member of the Board shall either be a tion of the son who, in the opinion of the State Gc vernment, is, member. by reason of his wide administrative o. judicial experience, fitted to serve on the Board or a person who is qualified to be appointed as a Judge of a High Court. (4) The Stace Gavernmenc shall appoint one of the Chairman of the Board. Constitution of Benches. Decision where a p- peal heard two. members. Ag e limit Salary Powers and Jurisdiction of the Board. Power of State Government 'eo assign additional duties and functions. members of the Board to Act as the Chairman thereof. (5) Notwithstanding anything contained in sub- section (2), the Chairman of the Board shall be com- petent to constitute or reconstitute Benches consisting of one or two mem bers of the Board to dispose (of any case or class of cases and the decisions of such Benches shall be deemed to be the, decisions of the Board. (6) If there be any diff:rence of opinion between the members constituting a two-member Bench in disposing of a case, the matter shall be placed before the Cllairman who may, in his discretion, either refer the matter to the third member or refer it to the full Board for hearing and finally disposing of the matter. (7) No person shall be retained as a member of the Board after he has attained the age of sixty years. (8) The salary and allowances of the members of the Board shall be such as may be prescribed

4. The Board shali have the power and jurisdiction to entertain appeals and petitions and revise decisions in revenue cases arising under the provisions of the enactments specified in Schedule KA' and shall aJso have such power and jurisdiction as may be conferred on it by any other law for the time being in force

5. VVithout prejudice to anything contained in Section 4) the State Government may: by notification, assign to the Board such other duties aud functions as It may -deem fit.Joard*s deci- 6. NO appeal or revision shall lie against any order 'ion final. passed by the Board in the exercise of its powers of appeal or revision under this Act. Board's po- 7. (1) Notwithstanding • anything contained in wel of review Section 6 to the contrary, and subject to Section 8, oi its own j adgment. the Board may, on the application of any of the pare ties review its own decision or order in any case and may pass such order as it thinks fit : Provided that no such decision or order shall - be geviewed unless notice has been given to the opposite parties tos appear and to show cause why such order: or decision szculd not b2 reviewed, (2) An application for review under sub-Sec- tion (1) by aoy party shall be made within ninety days from the date of the decision or order of the Board. (3) In computing the period of limitation, the provisions of the Indian Limitation Act, 1908 applica- ble to the applications for review of a judgment or Act IX cf 1903. order of a Civil Court shall, so far as may be, apply to applications for review under this section. Amendment 8. Clerical or arithmet.ical mistakes in decision or of decision orders or errors arising therein from any accidental or orders. Costs Board's place of sitting. Contempt Power to In Ice rules. slip or omission may at any time be corrected by the Board either of its own motion or on the application of any of the parties

9. In any proceeding referred to in Section 4 or Section 7, the Board may award such costs as it thinks fit and determine by whom such costs are to be paid and, where there are several persons liable, the amount to be paid by each such person. Any cost awarded by the Board shall be recoverable as if it were an arrear of land revenue- 10. Subject to the orders of the State Government, the Board may hold its Court at any place within the State of Assam

11. The Board shall have the same powers of dealing with contempt of the Board or in respect of any proceedings before the Board as if the Board were a High Court referred to in Article 214 of the Constitution of India

CHAPTER 11 MISCELLANEOUS 12. (1) The State Government may, by notification in the Official Gazette, make rules consistent with the provisions of this Act, for carrying out the purposes of this Act save in regard to the matters specified in Section 13. (2) All rules under this section shall be laid for not less than fourteen days before the Assam Legislative Assembly as soon as possible after they are made and shall be subject to such modifications as the Legislative Assembly may make during the session in which they are so laid or the session immediately following. Power to •13. (1) Subject to the previous sanction of the State make Government the Board shall, from time to time, frame Regulation by the Board. regulations consistent with the provisions of this Act and rules made under Section 12 for regulating its procedure and disposal of its business. (2) The regulations made under sub-section (L) shall be published in the Official Gazette. 14. (1) The Assam Board of Revenue Act, 1959, is Repeal and Assa m VIIIt 1960. Act of Saving, Serial No. hereby repealed. (2) The enactments specified in the third column of Schedule 'B' are hereby repealed or amended to the extent mentioned in the fourth column thereof. (3) Notwithstanding such repeal under sub-sections (1) and (2), any decision taken, order made, anything done or any proceeding commenced under any of the provisions of the Act repealed shall, in so far as they are not inconsistent with the provisions of this Act, continue in force and shall be deemed to have been taken, made, done or commenced under the corresponding provisions of this Act. SCHEDULE 'A' (See Section 4) Jurisdiction 1 2 3 4 5 The Opium Act, 1878 (1 of 1878). The Assam Local Rates Regulation, 1879 (I of 1879). T be Assam Forest Regula- tion, 1891 (VII of 1891). The Assam Motor Vehicles Taxation Act, 1936 (IX of 1936). The Motor Vehicles Act, 1939 (IV of 1939)

1. Appeal or revision under rule for the time being in force made under Section 5

2. Appeal or revision against an order passed under Sections 23, 24 and 25. Appeal under Section 8 against the order of any officer appointed under Section 6 to assess or collect the rates

1. Appeal in matters of Sections 11, 12 s 13 and 14

2. Revision under Section 20 of arrange- ments made under Section 13 or 16. Revision of orders under Section 17. Appeals against the order of the State Transport Authority in any matter falling under clauses (a), (b), (c), (d), (e), (h) and (i) of Section 64. 79 SCHEDULE (See Section 14) 2 3 Act Year 1910 1913 I Assam Excise Act, 1910 . 4 Extent of repeal or amendment 1. For section 9 of the Act the following shall be substitu- ted, namely :— "9. QI) Orders passed by the Excise Commissioner, a District Collector or a Collector other than a District Collector under this Act or under any Rule made hereunder shall be appealable to the Assam Board of Revenue. (2) The Assam Board of Revenue may call for the proceedings held by any of the officers mentioned in sub-section (1) and pass such orders thereon as it thinks fit"

2. In sub-section (2) of section 27 of the Act, for the word "Board" the words "Assam Board of Reve- nue" shall be substituted. Ill The Bengal Public Demands 1. In section 3 of the Act, after sub-clause (7) the following shall Recovery Act, 1913, (8), be inserted as sub-clause namely ' "Board" means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1962"

2. In section 51 of the Act, in clause (b) of sub-section (1), for the word "Commissioner" the word "Board" shall be substituted

3. For section 53 of the Act, the following shall be substituted) namely :—"53. The Collector may revise any order passed by the Certifi- cate Officer, the Assistant Collec- tor or the Deputy Collector under this Act ; and the Board may revise any order passed by a Collector under this Act" Year 1935 1 939 1947 1948 No. 2 111 XII Act 3 The Assam (Temporarily Settled Districts) Tenan- cy Act, 1935, Tbe Northern India Ferries Act, 187B. The Assam Commissio- ners' Powers Distribu- tion Act, 1939. The Assam Commissio- ners' (Transfer of Powers) Act, 19470 The Assam Revenue Tr:- bunal (Transfer of Powers)

Act, 1946. Extent of repeal or amendment 4 1. In section 3 of the Acts after clause (17), the following shall be inserted as clause '18), namely "(18) 'Board' means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1962." 2. In section of the Act,--- (1) for the word 'Commissioner' occurring in clause (a) the word 'Board' shall be substituted ; (2) the proviso at the end shall 3. 4, be deleted. In section 99 of the Act, in sub-section (1), for the word 'Commissioner' occurring between the words 'the' the Word and 'After "Board" shall be substituted. In section 102 of the Act, for the word "Commissioner" occurring between the words "the" and "of the word 'Board" shall be substituted. In section 31 of the Act, in the second paragraph for the words 'Commissioner of the Division' occurring between the words "The" and "may" the words "Assam Board of Revenue" shall be substituted The Whole Do.

