

ASSAM BOARD OF REVENUE ACT, 1959

The 27th March 1960 No.LJL.57/58.—the following •Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. (Received the assent of the Governor on the 27th March 1960) ASSAM ACT No.V111 OF 1960 THE ASSAM BOARD OF REVENUE ACT, 1959 (As passed by the Assembly) Published in the Assam Gazette, Extraordinary, dated the 31st March 1960 An to provide for the constitution of a Board of Revenue for the State of Assam. Preamble. WHEREAS it is expedient to provide for the constitution of a Board of Revenue for the State of Assam for the purpose and in the manner hereinafter appearing : Short title, extent and commencement • ment. Definition'. it is hereby enacted in the Tenth Year of the Republic of India as follows

1. (1) Act may be called the Assam Board of Revenue Act, 1959. **(2)** It extends to the whole of the State of 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 it is otherwise repugnant in the subject or context—

(1) (2) (3) the Assam Board of Revenue constituted under section 3, Prescribed Incans prescribed by rules made under Act. schedule [of the Act. 11 Constitution of the Assam Board of Revenue Constitution g. (1) With effect from such date as the State Government of the Board. determine, by notification in the Official Gazette appoint, there shall be constituted for the State of Assam Board to be known as "the Assam Board of Revenue" (hereinafter referred to as "the Board"). **Vernbergship** **(2)** The Board shall consist of two members to be appointed by the State Government, or in the case of a vacancy, by the Board. **(3)** A member of the Board shall either be a person of the who, in the opinion of the State Government, is by reason of his wide administrative or judicial experience is fitted to serve on the Board or a person who is qualified to be appointed as Judge of a High Court, or **Appointment** **(4)** The State Government shall appoint one of the members of the Board to act as the Chairman thereof* **(5)** In hearing appeals under Section 4 or in case of a member. of review of orders of the Board under Section 7, the Board shall co-opt according to the nature of the case, an additional member from amongst the officers pertaining to the Department administering the enactment specified in Schedule to be nominated in this behalf by the State Government by a notification in the Official Gazette. **(6)** No person shall be retained as member after he has attained the age of sixty years, **(7)** On their appointment, the Chairman and the member may be paid such salary as may be prescribed. The member co-opted under sub-section (5), shall not be entitled to any salary as member of the Board. **4. (1)** The Board shall have the powers and functions of Board. Jurisdiction to entertain appeals and revise decision in revenue cases arising under the provisions of the enactments as are specified in the Schedule A. **(2)** On and from the commencement of this Act, the powers and jurisdiction to entertain appeals and revise decisions in revenue cases arising under the provisions of the enactments specified in sub-section (1) as was vested in the Assam High Court under the Assam Act Assam Revenue Tribunal (Transfer of Powers) Act, IV of 1948; 1948 or in the authority appointed by general or special order of the State Government referred to in the said Act shall cease and shall be transferred to the Board and on such transfer the Board shall have the powers and jurisdiction to entertain appeals and revise decisions. **(3)** Save and except those provided in sub-section (2) all appeals and applications for revision in revenue cases as are instituted to the State Government, or the authority appointed by general or special order of the State Government by or under any of the enactments specified in sub-section (1) shall be deemed to have been instituted before the Board and shall be decided as if they were instituted before it. **5. (1)** Without prejudice to the generality of the Duties of the Board. provisions contained in Section I, , the duties and functions of the Board shall be and are hereby declared to be (a) to take over certain functions of the administrative and superintending nature as may be prescribed from the existing Boards of Sales Tax and Agricultural Income Tax , (b) (d) 4 the general superintendence of the revenues of the State of Assam from whatever source they may arise, and the recommendations of such proposition to the State Government as in the judgment of the Board may be calculated to augment or improve these revenues ; superintendence and control of all persons employed in the executive administration of the public revenue ; and such superintendence and control over the acquisition of land under the laws for the time being in force as are now exercised by the State Government. **(2)** It shall be competent for the State Government to assign, by notification, to the Board such other duties and functions as they may deem fit. **No appeal** **6. No**

appeal or revision shall lie against any order to be passed by the Board in the exercise of its powers of appeal or revision under this Act. Review of 7. (1) The Board may, either on its own motion or orders of on the application of any party interested, review its the Board. own decision or order in any case and pass in refe- rence thereto such order as it thinks fit : Provided that no such application made by any party shall be entertained unless the Board is sa tisfied that there has been a discovery of new and important matter or evidence which after the exercise of due diligence was not wi thin the knowledge of such party, or could not be produced by him at the time when its decision was made, or that there has been some mis- take or error apparent on the face of the record, or for any other sumcient rr.ason : Provided further that no such decision or order shall be varied or revised unless notice has been given to the parties interested to appear and an opportunity has been given to be heard in support of such order. (2) An application for review under sub-section (1) by any party shall be made within ninety days from the date of the decision or order of the Board. (3) Tn computing the period of limitations the Act IX provisions of the Indian Limitation Act, 1908 appli- Of 1908 cable to applications for review of a judgment or order of a civil court shall, so far as may be, apply to applications for review under this Section. Disposal of 8. All proceedings pending before the Assam High pending Court or the authority referred to in sub-section (2) case. of Section 4, as the case may be, immediately before the date of commencement of this Act shall be deemed to have been instituted before the Board and shall be decided as if they were instituted before the Board. 5 Manner of 9, All orders passed by the Board shall be executed executing in the manner in which similar orders, if passed by the orders pas- State Government or other competent authority, as the sed by the case may be, could have been executed. Board. Rules, CHAPTER 111 MISCELLANEOUS IO, (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 11. (2) All rules under this Section shall be laid for not less than fourteen days before the Assam Legis- lative 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. (1) Subject to the previous sanction of the Regulations for the State Government the Board shall, from time to time, business frame regulations consistent with the provisions of this and procc- dure for the Act and rules made under Section IO for regulating its procedure and disposal of its business. Board. (2) The regulations made under subsection (1) shall be published in the Official Gazette, Repeal and 12. (1) The enactments specified in the third savings. column of Schedule 'B' are hereby repealed or amend- ed to the extent mentioned in the fourth column thereof. (2) All orders issued and things done under any of the enactments hereby repealed shall, so far as may be, be deemed to have bc en issued and done under this Act. SCHEDULE GA' (See Section 4) Seri No. Act I The Assam Land and Ree 1. venue Regulation, 1886 (1 of 1886). 2

3. Jurisdiction Application against sale of estates for arrears of revenue under Section 81.Appeal against the original or appel- late crdeor passed by the Deputy Commissioner under Section 147 (a) . Revision under Section 151. serial Noe 3 5 Act 6 4. 5

6. The Opiunj Act, 1878 (1 or 1.1878)

2. The Assam Local Rates Regulation, 1879 (Ill of 1879).The Assam Forest Regula• I e,91 of 1891). tion, The Eastern Bengal and Assam Excise Act, 1910 (I of 1910), Jurisdiction Appeal aga inst annulment order passed by the Commissioner under proviso to rule 149 of the Regu- Ia tion, Appeal against orders passed by the Deputy Cormnissionorper and the Subdivisionai Officer under Fishery Rule IL framed under the Regula- tiorm ancl the, Indian Fisheries Act, 1897 (IV of Id97). Appellate or revisionary powerg under notc 3 of Instruction 88 issued under the. Regulation. Appeal or revision 'Inder r ulc for the time being in force made under Section 5, Appeal or revision against an order passed under Sections 23, 24 and 25. Appeal under Section 8 against the •rdcr of any of)icer appointed under Section 6 to assess or collect the rates. 3. J, Appeals in inat(crs of Sections 11, 12, 13 and Revision Section 20 of arrangementfi macle updr Section 13 or 1 6, Appeal* revisions under the rules for the time being in force made under the Appeal against the order of the Excise Com issioncr, the District Collector or a Collec- tor other than the District Collector and power to call for proceedings and revise orders under -Section 9. 2, Decision defects, omission regarding technical irregularities and under Section 27, Serial 6 7 Act The Bengal Public Demands Recovery Act, 1913 (Ill of 1913). The Assam (Temporarily- Settled Districts) Tenancy Act, 1935 (111 of 1935). 8 The Assam Motor Vehicles Taxation Act, 1936 (IX of 9 1936). The Motor Vehicles

1939 (IV of 1939). Act, 10 The Assam Tax Act, Agricultural Income. 1939 (IX of 1939). 11 12 13 The Assam Sales Tax Act, 1947 (XVII of 1947). The Assam Municipal Act, (Assam Act XV of 1957). r he Northern India Ferries 1878 (Act XVII of 1878). 1956 Act, jurisdiction Revision of order passed by Cornmissioner under Section 53

1. Application under Section 83(2)

2. Appeal under Section 98

3. Application under Section 102 Revision of orders under Section 17. Appeals against the order of the State Transport Authority in falling under any matter clauses (a),(b),(c), (d)s (e) and (f) of Section 64. Power to hear reference petition regarding questions of law arising out of the orders of the Commissioner of Agricultural Income-Tax under Sections 24 and 27. Power to hear reference petitions regarding questions of law arising out of the orders of the Assistant Commissioner or Commissioner of Taxes under Sections 30 and 31. Appeal under Section 322. Appeals against the settleme of Ferries by the Deput missioners and the Subdivi- sional Officers or by any local Auth0lity". Year No, 1939 1947 194b 1910 1 Xlf 1 SCHEDULE (Seg Section 12) Act The Assam Powers Distribution Act, 1939. The Assam Commissioners' (Transfer of Powers) Act, 1947. The Assam Revenue iTri- bunal (Transfer of wers) Act, 194B' The Eastern Bengal and Assam Excise Act! 1910. Extent of repeal or amendment The whole. For Section 9 of the Act as amended by the Assam Excise (Amendmen t) 1955 (Assam Act XXIII of 1 955) the following Shall be substituted, namely "9(1) Orders passed by the Excise Commissioner, th\$ District Collector or Collector other than the District Collector under this Act or under any rul made hereunder shall be appealable to the Assarm Board of Revenue. (2) In hearing appeals un der sub-section (1), thef Assazn Board of Revenue may call for the proceed ings held by any omcer and pass such orders thereon as it may think fit." 2. In sub-section (2) of Sec for the word tion 27, wordc ' 'Board'* the Assarn Board of Reveéi nue" shall be substituted. B, BARUA, Secy. to the Govt. of Assam, Law