

ASSAM PROFESSIONALS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1972

88 ASSAM ACT XXX OF 1972 THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1972. [Received the assent of the Governor on the 8th December, 1972] (Published in the Assam Gazette Extraordinary, dated the 13th December 1972) An Act further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 Whereas it is expedient to amend the Assam Act Preamble• Professions, Trades, Callings and Employments Taxa- VI Of 1947t tion Act, 1947, hereinafter called the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Twenty-third Year of the Republic of India as follows :— (1) This Act may be called the Assam 1. Short title, extent and Professions, Trades, Callings and Employments commence- Taxation (Amendment) Act, 1972. ment. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once

2. In section 2 of the principal Act,—Amendment of section 2 of Assam Act VI of 1947. dent", (1) in clause (a), for the word "Superinten- occurring between- the words 'Cthe" and "Superintendent of Taxes" the words "referred", shall be substituted. (2) after clause (a) the following shall be inserted as clause (b), namely of Taxes 'c (b) Assistant Commissioner (Appeals) means a person appointed to be an Assig- tant Commissioner of Taxes (Appeals) under sub- section (2) of section (3) Clauses (aa), (aaa), (h), (c), (d), (e) and (f) shall be renumbered as clauses (c), (d), (e), (f), (h) and (i) respectively

3. For section 6 of the principal Act, the following Amendment of section 6 shall be substituted, namely of Assam Act VI of "6, (1) There shall be the following classes of Tax Tax autuo• authorities for the purposes of this Act, namely :—ritie% Commissioner of Taxes. (b) Deputy Corhmissioner of Taxcpn QTtqt+t, füb€q, THE ASSAM GAZETTE, EXTRAORDINARY, DEC. 13, 1972 (c) Assistant Commissioner of Taxes (Appeals). (d) Assistant _Commissioner of Taxes. (e) Superintendent of Taxes. (f) All-Assam Investigation Officer. (g) Inspector of Taxes. (2) The State Government may appoint one Commissioner of Taxes and as many Deputy Com- missioners of Taxes, Assistant Commissioners of Taxes (Appeals), Assistant Commissioners of Taxes, Superintendents of Taxes, All-Assam Investigation Officers and Inspectors of Taxes as it thinks fit. (3) The Commissioner of Taxes shall perform his functions in respect of whole of the State of Assam and the Deputy Commissioners of Taxes, Assistant Commissioners of Taxes (Appeals), Assistant Commissioners of Taxes, Superintendents of Taxes, All-Assam Investigation Officers and Inspectors of Taxes shall perform their functions in respect of such areas or of such persons Or classes of persons or of such incomes or classes of income or of such cases or classes of cases as the Commissioner of Taxes may by notification in the official Gazette direct." Amendtpent 4. Fov section IO Of the principal Act, the following n shall be substituted, namely IO of Assam Act VI of 1947. "10. (1) Any person aggrieved by an order passed under this Act by an assessing authority not being an order passed under this section, may appeal to the Assistant Commissioner of Taxes (Appeals), against such order within thirty days from the date of service of such order in the manner prescribed : Provided that (no appeal against an order of an assessment or penalty shall be entertained by the Assistant Commissioner of Taxes (Appeals) unless he is satisfied that the amount of tax assessed or penalty imposed, if not otherwise directed by him, has beep paid 1133 1134 THE ASSAM GAZETTE; EXTRAORDINARY, DEC. 13, Provided Curtllcr that tiar. Asqi3tant Commissioner of Taxes* (Appeals), before whom the appcat is filed' may admit if after ox-piration or -thirty -clays, .if he is satisfied that for reasons beyond the control oi the appellant or any oliter sufficient cause it could not be filed within the specified (2) The Assistant of Taxes (Ap- peals) shall fix a d.;y and place for hearing the appeal, and may from time to tilkje adjourn the hearing and make such further enquiry he thinks fit. (3) In disposing of the appeal ltnder sub-section (I) against an ordcl' of asiesstxyent . or penalty, the Assistant Commissiourc of Tages (Appeals) raay, (a) confirm, rect ace, enhance or annul the assessment • (b) set aside the assc,ssvment and direct a fresh assessment after such eaiquiry as may be ordered ; or annul the order of (c) confirm, reduce of penalty." 5. Notwithstanāinæ anycli contained in any law, Provision relating to as from the date of cornmcncen-tent of the proviAions pending of this Act all appeals l'oncrng •on the date on appeals. which this Act comes into force *11'Ali stand transferred to the Assistant Commissioners of Taxeß (Appeals), as may be directed in writing 'the Commissioner of Taxes, be disposed of by the said

Assistant Commissioners of Taxes (Appeals) if the appeals were preferred before 111m under sect;on JO. •
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