

TRIPURA PURCHASE TAX ACT, 1990

Tripura Act No. of 1990 TRIPURA PURCHASE TAX ACT, 1990 GCV or the 24th November, 1990. c In exercise of the powers conferred by section 1 of the Purchase Tax Act, 1990 (Tripura Act of 1990) the Government hereby, as from the date from which the said Act shall come into force in the State of Tripura. Published in the EXTRAORDINARY OF TRIPURA Agartala, Wednesday, October 1990, E. GOVERNMENT OF TRIPURA LAW DEPARTMENT Dated, 10th Oct., No. 1990. The following Act of the Tripura Legislative Assembly passed by the Governor on 16.8.1990 and is hereby published for general information. N. DAS, SECRETARY, GOVERNMENT OF TRIPURA, 2 TRIPURA ACT NO. 1990* THE TRIPURA PURCHASE TAX ACT, 1990. ACT to provide for the levy of tax on the purchase of certain commodities in Tripura. Preamble 1— Whereas it is necessary to make an addition to the revenue of Tripura and for the purpose to impose a tax on purchases of certain commodities in Tripura. Be it enacted by the Legislative Assembly of Tripura in the first year of the Republic of India as follows: 1. Short title, extent and commencement— (1) This Act may be called Tripura Purchase Tax Act, 1990. (2) It extends to the whole of Tripura, (3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint. 2. Definitions.— (i) "Tribunal" means the Tribunal constituted under this Act (ii) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce or manufacture, adventure or concern is carried on with the motive to make gain or profit, and whether or not any gain or profit accrues from such trade, commerce or manufacture, adventure or concern; and (iii) any transaction in connection with or incidental or ancillary to such trade, commerce or manufacture, adventure or concern. (3) "Commissioner" means the Commissioner of Taxes appointed under Section 4 (4) "Dealer" means any person who for Commission, remuneration or otherwise carries on the business of buying taxable goods in the State, from the Central Government or the State Government or any Local authority whether or not in the course of business, buys taxable goods in the State shall be deemed to be a dealer for the purpose of this Act. A Society, Club or an Association which, whether or not in the course of business, buys taxable goods in the State from its members shall be deemed to be a dealer for the purpose of this Act. The manager or agent of a dealer who resides outside the State and buys taxable goods in the State shall in respect of goods so bought be deemed to be a dealer for the purpose of this Act. (5) "Declared goods" means goods declared under section 14 of the Central Sales Tax Act, 1956 to be of special importance for inter-State Trade or Commerce; (6) "Jute" means the fibre or the plant which botanically belongs to the GENUS and includes all the species the name of which is "PAT" or "KOSTA". by any name and also means the plant known botanically as CANNABINUS and as "MESTA"; (7) "Prescribed" means prescribed by rules made under this Act (8) "Person" means any individual or association or body of individuals and includes local authority, a department of any Government, a Hindu Undivided Family, a firm, company whether incorporated or not; (9) "Purchase Price" means in terms of money or money value, paid or payable by a dealer of any purchase of taxable goods including any sum charged for, (i) anything done by the seller in respect of the goods at the time of or before delivery thereof and (ii) containers or other materials for the packing of such goods; (10) "quarter" means a period of three months including 1st March, 30th June, 30th September or 31st December in any year (11) "raw jute", means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales (12) "State" means the State of Tripura (13) "Section" means a section of this Act; (14) "Schedule" means the Schedule to the Act; (15) "Taxable goods" means goods specified in the Schedule (16) "Turn" means the aggregate of the purchase price paid or payable by a dealer in respect of any purchase of taxable goods made by him during any return period after deducting the amount of purchase price, if any, refunded to the dealer by the firm in respect of any taxable goods and their containers purchased from the date of delivery of goods (17) "Year" means the financial year (18) "Return period" means the period prescribed under 3. Levy.— Subject to the provisions of this Act, every dealer shall be liable to pay tax on his purchases at the rates specified in column (2) of the Schedule attached to this Act. (2) The tax levied under sub-section (1) shall be levied at the point of sale of the taxable goods in the State by a dealer. Provided that any dealer claims that any purchase of taxable goods by him was not the last purchase of the said goods in the State by a dealer, the burden of proof of the same shall be on the dealer.

{3} If the State Government is of opinion that it is necessary and it so do for the production of goods or protection or encouragement of industry within the it. may. by notification in the official subject to such restrictions and conditions, exempt. from. the payment of tax, either in whole or in part the purchase of any taxable goods or any other class of dealers for such period as may be specified therein, 4. Taxing authorities- (1) The State Government. may, for carrying out the purposes of this Act, appoint a Commissioner of Taxes, and such other persons to assist him as they think fit, (2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred and perform such duties as may be required by, or under this Act. (3) All persons appointed under sub-section shall be deemed to be public servants within the meaning of section 21 of Indian Penal Code, 1860. (4) The State Government notification in the Official Gazette, constitute a Tribunal to be called the Tripura Purchase Tax Tribunal. The Tribunal shall consist of such number of members as the State may think to appoint and where it consists of two or more members the one appointed as the Chairman (5) The qualifications, conditions of service and tenure of members constituting the Tribunal shall be such as may be prescribed. No decision or action. the Tribunal shall be called in question merely on the ground of any vacancy in the Tribunal. (7) The functions of the Tribunal may be discharged by any of the members sitting either singly in Bench of two or more members, as may be determined by the Chairman. If the members of a Bench. are divided, the decision of the majority, if there be a But if the members are. equally they shall state the point or points on which they differ and the case shall be referred to the Chairman of the Tribunal for hearing on such point or points to one more of the members of the Tribunal and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case including those heard in the Tribunal. Provided that if at any time the Tribunal. consists of only one member, the decision of the Tribunal shall be that of the Chairman in all cases. 5. Registration (1) No dealer shall, while being liable to pay under the provisions of this Act, carry on business as a dealer unless he has been registered and certified after registration, (2) dealer required by section 5(1) to be registered shall apply for registration to the Commissioner in prescribed form and obtain a certificate of registration (Z) On receipt of an application under the Commissioner shall, if he is satisfied after as may be deemed necessary that the applicant is eligible. The Commissioner may in addition to taking any other action under the provisions of this act, any dealer who. in his opinion, is liable to registration file into a declaration an application -her h;rn. The in this behalf, to apply for and Commissioner shall register a dealer -who fails apply registration -time veithih specified time : Provided that action under this sub-section shall be taken unless the Commissioner has given notice to the dealer of his opportunity of being taken so far as and allowed thereafter heard. register any dealer -who has been (5) The Commissioner may. or provide composition. motley under convicted under section 29 in any contravention of sub-section (1) of this Section (6) Registration made under sub-section (4) or sub-section (5) shall take effect if these had been made the application under sub-section (1) of registration A dealer registered under (1) shall be granted certificate of registration in such form as may be prescribed by the Commissioner may. for good and sufficient reasons, a dealer has; been registered or a who _ under 5 or a who has far himself registered under section 5(4), reasonable. then be tax Provided further that if the Commissioner is of opinion that a person shall be given or their to the Commissioner before an opportunity to present any objection or representation, The may, V 'l ition eitherwife cancel at any errt. if rate of at aju hr i?, satisfied that the in respect of r...which the certificate was has been or or the liability to pay tax in of such business _has Act easea (1) Every dealer shall furnish such return as may be required by him. in such form of such return as may be required by him. to the authority as be. provided. (2) If any other (Dealer vs'ho, in the opinion Of the. period or part pay tax for any Comm thereof, the Commissioner any time within three years of the. return per {ud a notice in the prescribed form at the e: a. return of Aquods purchase upon a dealer Sha!} 1 furnish the return and the return and to the authority IT.entionrd in the notice. If dealer discovers any omission or error in any return furnished by him; he may furnish a revised return at any time before the return is made final on the original return under this section shall be Provided that. no return is accompanied by a receipt showing payment. valid - of tax as provided in or sub-section as the case may be. 520- tion 20, If the Commissioner satisfied that. a return e.eaie.r under section 11. In. respect of quarter is furnished. b. (1) If the Commissioner is of opinion that a return furnished by a dealer is not correct and complete, he shall serve the dealer a notice, requiring him to attend in person or to produce any evidence on which he may rely in

*support of his return. (3) On the day specified the notice. under sub-section (2b or as soon afterwards as may be, the Commissioner after hearing evidence as the dealer may produce such other evidence the Commissioner may require, shall by an order in writing, assess the dealer and determine the tax payable by him on the basis of such assessment. If the dealer fails to make a return as required by section (L) or sub-section. of section 7, as the case may be, or having made the return, fails to comply with all the terms of the notice. issued under sub-section (2) of this Act, the Commissioner shall by an order in writing, assess to the satisfaction of the dealer, and determine the tax payable by him on the basis of such assessment: Provided that before the assessment the Commissioner may allow the dealer such further time as he thinks fit to make the return comply with the terms of the notice issued under sub-section (2) of this Act. Cancellation of assessment—Where a dealer, the assessment of whom is completed under section (4) of this Act, satisfies the Commissioner that he has not received a notice of demand as hereinafter provided, he prevented by sufficient cause from making the required return under section 7 that he did not receive the notice issued under sub-section (2) of section 7, or that he, notwithstanding a reasonable opportunity to comply with the terms of the notice, the assessment, and make a fresh return in conformity with the provisions of section 8. In cases of evasion and if the dealer is found to be liable to tax, the Commissioner may, at any time, reassess the dealer or have the return re-assessed, he at any time. the return is not final; the dealer shall be liable to pay the tax as assessed: Provided that the tax shall be charged at the rate at which it would ordinarily have been charged, had there been no evasion or under-assessment. (2) The Commissioner may authorise any person appointed under section. 4 to assist him in investigating any case or points in a case at any stage and to make a report thereon to the Commissioner or any prescribed authority. No person shall be allowed to prevent the evasion of tax. made in relation to the case in question. After considering the report of the investigating officer the Commissioner may proceed to take action under sub-section (1) besides initiating any other action under this Act the dealer concerned, the Rectification of the authority—Where an order or passed on appeal or revision in respect of any assessment may, at any time three years from the date of such order, be rectified if any such mistake in assessment or order and of the facts of the case and shall within the like period, apparent from the record of the dealer: Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given notice to the dealer of its intention so to do and has allowed him a reasonable opportunity of being heard. (2) Where any such rectification has the effect of reducing the assessment, a refund shall be due to the dealer. Where any such rectification has the effect of enhancing the assessment, a notice of demand shall be issued for the sum payable. Penalty of return and evasion of Tax (i) If the dealer in the course of any proceeding under this Act, is found to have failed to furnish the return which he is required to furnish under section 7 or section 10 or has, without cause, failed to furnish it within the time allowed and in the manner required (ii) If the dealer has, without reasonable cause, failed to comply with a notice under section (2) of section 8; or (c) has the particulars of taxable goods purchased or delivered been furnished in inaccurate particulars of such purchase; (d) has evaded any way the liability to pay tax, he may be liable to pay by way of penalty, in addition to the tax payable by him, a sum not exceeding one and half of that amount but which shall not be less than that amount, 9 (2) No order under sub-section (i) shall be made unless the dealer has been heard or has been given a reasonable opportunity of being heard. 31 The penalties payable under this section shall be paid by the dealer on or before the date specified in the notice of demand and where no such date is specified, it shall be paid within thirty days of the service of the notice. 13- to penalties—This Act shall be without prejudice to any assessment made or any prosecution or penalty instituted or imposed under the provisions of this Act

14. Tax of deceased payable.—Where the tax payable by a deceased person is not paid by him, the executor, administrator or other legal representative shall be liable to pay the same to the extent to which the estate of the deceased is capable of meeting the charge. (2) Where a dealer dies and has not furnished the return by the date specified in the notice of demand or has not furnished the return but proceeds to make a return before the date specified in the notice of demand, the Commissioner may, at any time, reassess the dealer or have the return re-assessed, he at any time. the return is not final; the dealer shall be liable to pay the tax as assessed: Provided that the tax shall be charged at the rate at which it would ordinarily have been charged, had there been no evasion or under-assessment. 15. Tax when payable by transferee—When the business or stock of a registered dealer passes

on to any person or persons whether by sale, inheritance* gift* possessions or otherwise. viser the liability to pay any tax payable in respect of any purchase of taxable goods and remaining unpaid at the time of such passing on shall jointly and severally be liable to pay the tax. If the dealer is a firm or association, the provisions shall apply for registration under section 5

16. Assessment of dealers likely to transfer assets to avoid tax : (1) Notwithstanding anything contained in this Act, if it appears to the Commissioner that any dealer is likely to change, sell, transfer or otherwise part with to avoid payment of any liability any of his assets with a view to evade the provisions of this Act the purchases of taxable goods of such dealer for the period from the expiry of the previous return period to the date when the Commissioner commences proceedings under this section shall be chargeable to tax in that period- (2) For the purpose of making an assessment under sub-section (1) the Commissioner may serve a notice upon such dealer requiring him to furnish, within such period as may be specified in the notice, a return in the manner and form in which a return under section 7 is furnished. (3) If a dealer is liable to pay tax under this Act, the tax is payable under this Act is levied by the Tax Officer. The tax shall be levied upon and recoverable from the agent of such non-resident person in like manner and to the same extent as it would be leviable and recoverable from the owner if he was resident in the State and conducting the business there and all the provisions of this Act shall apply accordingly. Liability firm or association.—Where the business carried on by a firm or an association of persons, other than a Company as defined in the Indian Companies Act, 1956 and in respect of which tax is payable under this Act, discontinued or the firm or association is dissolved, the tax shall be levied upon and recovered from jointly and severally the person who was a partner or member of such firm or association at the time of such discontinuance or dissolution and all the provisions of this Act shall apply accordingly.

19. Notice of demand—When any tax or penalty or other dues are payable in or are payable under this Act the Commissioner shall serve upon the person liable to pay such tax or penalty or other dues a notice of demand in prescribed form specifying the sum payable.

20. Tax when T5X payable under this Act shall be paid in the manner hereinafter provided.(2) Before any registered dealer furnishes the return required under sub-section (1) of section 7 he shall, in the prescribed manner, pay into a Government Treasury the full amount of tax due from him under this Act on the basis of such return, and shall furnish along with the return a receipt from such treasury showing payment of such tax. (3) Where a revised return is submitted by a dealer under sub-section (3) of section 7 and if the revised return shows greater amount of tax to be due than was payable on the original return, the dealer shall pay the excess amount of tax in the manner provided in sub-section (2) and shall furnish with the revised return a receipt in token of payment of such tax. (4) The amount of tax due under the provision of this Act (a) in respect of payment already made under sub-sections (2) and (3) or (b) where no payment has been made, shall be paid by the dealer by date as may be specified in the notice of demand and, where no such date is specified, it shall be paid within thirty days from the date of service of the notice. (5) Interest payable by a dealer who does not pay into a Government Treasury the full amount of tax payable by him under this Act by the due date simple interest at the rate of fifteen per centum per annum from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the due date falls short of the tax payable— (6) On making assessment, the Commissioner finds that a dealer has not maintained the proper books properly and thereby he has suppressed the purchase of goods in any period, the Commissioner may direct to pay interest as prescribed in sub-section (5) If the amount of tax payable under the Act has been reduced in appeal or revision, the interest may be calculated on the reduced amount. (7) If any registered dealer does not pay into the Government Treasury the amount of tax within the date as provided in sub-section (4) [If section 20 or any instalment of the tax within the extended date, as per proviso to sub-section (1) of Section 20 of the Act interest as provided in sub-section (5) shall be payable from the first day of the month next following the said date, by the dealer upon the amount by which the tax if any paid falls short of the amount tax payable under the Act. the amount of tax paid within the prescribed date is not less than 55 per cent of the tax as finally assessed* no interest as provided for in sub-section (5) of this Section be levied

22. Other dues when payable—Any dues, other than the tax, payable under this Act shall be paid by the person concerned such date as may be specified in the notice of demand and, where no such date is specified it shall be paid within thirty days from the date of the service of the notice

23. Mode of the demand in respect of any dues under this Act not paid on or before the date specified as afore- **Sü'd ! he 'lealer shall be deemed io be in default.** ProvithHi that the Commissioner may, in ræpect of any parti- denier and for reasons to be recorded in writing extend the paythenf. the dues or allow such dealer to pay the sarne. inslahnents and in that case the dealer shall not be deemed to be ill dt.:lault, (2) Where a dealer is in default. the Commissioner may, in his due, a not . p.dd:ti'm to the amautlt. disc:-efian, direct *hat, from the cleiaultc.r by exceeding that, amount. Shail •covered way of penalty. (3) Where a dealer is in default, .the may order that the amount. due. shall recoveruble as an arrear of land revenue and may preceed tx,' the dur- xtrch

24. Refund* 1) The Commisiioner shall in the. prescribed by such dealer excess manner, refund to a dealer any paid the cum due from hun I-his; Act. either by ca•h payment cfi the sur\ from or ai i.ho option of the him nf any {2) If a refund not. a refund under thv proviso to i .avs of 3 ic made gub-section of such 'leaker t shall pay refund due, the of centum on the simple interc.st. at air amonnL refundable. deemed to dui' (3} under i d berm nn appeal or (a) where tho nf die ore-VI' of the appellate or revisional revision, fram thc: d authority the ; and ' date an apelieation for refnnd ic m-ade in ether •S, by the party claiming the refilndr -guficieni Li. for goc.d 25. Remissior. -L ma.v ihr ;vart. of the to recorded in any periad by any emounl of the tax Tjeealf 1 registered dealer- 26, Ofiencess end penaltie.3— (1} white being liable Act fails to register 5; or (2) fails, v.tiühout reasonable return as re-qu:red hv rjr the a false. return; or t)er.gen who. {he of this section tR submM iti t;me. any of this submits . he (3) required b.v or keep ar.'.counts and records of of goad_ : - or . of this Act, (4} fail!;, zeqnirrd. by I.e:der tv, hunish any ETC duce anv ; or {5) knowinE1•: accunis, or docu- lurnishes ine€,rrect information; or (6) fradülently or wi]flily the pammrnf at any tax due under this Av.t, or conceals his l.•a.bility to such (7) fails pay Within thr ti.rni' allova•d. at*' or any penaltv levied on him ; or fails or neglects Vamp)y hini under the provisions this Act or (9) prevents • or nr outry hy acting under the. provir.itül±t this (10) prevents or ('barge of a ehf post or kjarrier aorn makin e.t nf :eni: ur inter- defaming of or or carrving (11) in contraveneon of of the rmade theretxndeT f.hall. he\$are a l'lagir.,tratp, anv tax or or buth that with fine ne thnu::.: continuing one 3 the oeriad False a veritieat:on erelatio,'t ment ines under this Act which . anu e not bra-ieve te heft)l+ a Magistrate. pen?" hah'e rnnv extend. to six months ichnjsand rupees OT hot h. to Cognizance of offence. - {l.i No under this '!. -ith t he to that cf a llagistrate offence. from he ion punish- rr vcjth (2) Notwithstanding anything, iti the P;ocndure, this Act shal! be cne:nizable and h2ilah3e. of offence •nd t:. her Code of lindpr as rn:iy Institution eomrnited by v;a.y of Apt arrvot the this cttnposition 14 a) where the offence consists of the failure to pay, or the evasion any tax recoverable under this Act, in addition to the tax ao sum of not exceeding one thousand rupees or double amount of the tax recoverable. whichever is greater ; and b) any ather case a sum of money not exc.eetfing one thou- sand rupe.es addition to the tax recoverable. af such surn as may bc. determined by the sub-section (l k further proceedings shall be. taken tho person concerned in respect of the same offence. Meinie.nance and preservation of regis- tered ciealer 'or other dealer on whom a notice has beet) served to hirnish returns under sub-section (2) section 7 shall knep a true account of 'i he taxable goods purchased by him or purchasæd and despatched him. as •tbe may he, and if the ac.c.atmts main- tained in the ordinary course do not* in the epinion of the Commissioner, enable him to apply a proper check on ihe retorng furnished under the provisions o? this Act, he may, by a notice in writing require such deoEr to keep such accounts (including records of purchases) in such form as he may, subject to anything that may be prescribed* direct. "tonnatiort to be furnished ceg*rding changes of 31. (1) If any registered dealer a} sells othemisc transfers or disposes of his business cr any part thereof, or b) discontinues his business or changes place of business or opens a nc.vv• of business or changes thc name or nature of his business he shall within such period as may be prcscribed, inform the prescribed authority accordingly. (2) any dealer as aforesaid dies. his successor or legal presentative shall furnish the information ill the lüc manner. Computation of the period of Eimit9tion—In computing the period of hmitation. prescribtd for an appeal or revision, the. day on which the order complained af mas made and the time requisite for obtaining a copy Of such order, shall be excluded, 33, Set-vice notice—A notice or requisition under this Act may be on liuc therein named* either by registered post in the iti which a summon* issued by a Court under the ('ode of Civil t 908 (Act 5 of 1908) is senedy 34, Power to order production ot accounts and pover of entry and inspection-AI) Sub}eet such conditions and restriction as may be pres- cribed, the Commissioner may, for the purpose Gf this Act* [equire any dealer to produge him anv or documents and to furnish is any ioformatioo. retating to the stocks Df taxable goods or

purchases and despatches of taxable goods by the (2) All accounts, registers and other documents relating the stocks of taxable goods of, or purchases of taxable goods by any dealer, the taxable goods in his possession and his offices, shops, godowns, and vehicles shall, at all reasonable times, be open to inspection by the Commissioner. (3) If the Commissioner has reason to suspect that any dealer attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same on for so long as may be necessary for the purposes of this Act. (4) The Commissioner may, for the purposes of sub-section (2) enter and search any such place as is mentioned in section (2) on the authority of search warrant issued by a Magistrate, (5) The provisions of section 100 of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974), so far as may be applicable, to searches under sub-section (4). 35. Power to call for information—The Commissioner may, for the purposes of this Act—any firm or association of Hindu undivided or joint family to furnish him with a statement of the names and addresses of the members of the firm or association the names and names and members of the family, as the case may be (2) require any person he has reason to believe to be trustee, guardian, manager or agent to furnish him with a statement of the name; of the persons with their addresses for or of whom, be (3) require any persons whom he has reason to believe to have deposited taxable goods to any place outside the State to furnish a statement of the names of persons with their despatches of the taxable goods with quantity thereof. 36. Power to take evidence on oath etc.—The Commissioner shall, for the purposes of this Act, have the same powers as a Court under the Code of Civil Procedure, 1908 in any suit, in respect of the following matters enforcing the production of documents; (3) issue commissions for, and any practice of the Commissioner shall be deemed to be a judicial proceeding within the meaning of section 196 of the Code of Civil Procedure, 1908. (Act No. 37 of 1974) Statute: Government may by set up and erect, in any manner may prescribe check at any place the vehicle to prevent the payment of tax payable under this Act, any person transporting goods shall, at any checkpoint : up and in at. 37. Section (1) if so require, shall, make a declaration of the taxable goods so in and in which manner be prescribed. 38. Officer: the officer of arc and subject to the prescribed, intercept, detain and vehicle or conveyance which may be of such provisions, the vehicle or any other (3) the Commissioner may, for the purpose of verifying the taxable goods being transported in violation of the provisions of section 35, seize any taxable goods which, has reason to believe, is in contravention of the provisions of section (2) together with all materials for the packing of goods.

38. Bar on suits in Courts and indemnity—No suit shall be instituted or modified or order passed under this Act and no protection, suit or (other proceedings) lie against any Officer of the Government for anything done in faith intended to be done under this Act or the rules made thereunder. 39. The Commissioner may, subject to conditions to be prescribed, delegate by notification in writing any of his powers under this Act to any person appointed under section 4 to assist him, 40. Appeal: An appeal by any person aggrieved under section 4 to the Commissioner, but not later than thirty days from the date of such order, to the authority against the order: it is provided that no appeal against order of assessment or penalty shall be entertained by the said authority unless he is satisfied that the amount of the penalty levied, if not otherwise directed by him, has been paid: Provided further that the authority before whom the appeal is filed may admit the expiration of thirty days, if such authority is satisfied that reasons beyond the control of the appellant or for any other sufficient cause, it could not be filed within time. (2) Every appeal under sub-section shall be presented in the prescribed form and shall be verified in the prescribed manner. (3) The appellate authority shall fix a date; place for hearing the appeal, and may from time to time adjourn the hearing and make or postpone, or further enquiry as may be deemed necessary. In disposing of an appeal under sub-section (1) the appellate authority may, (a) confirm, reduce or annul the assessment or (b) set aside the assessment and direct fresh assessment after such enquiry as may be ordered; (c) confirm, reduce or annul the order of penalty.

41. Revision by The Commissioner may call for and examine the record of any proceedings under this Act, and if he finds that any order passed therein by any person appointed under section 4 to assist him, erroneous in so far as it is prejudicial to the interest of the revenue, he may, after giving dealer an opportunity of being heard after making or causing to be made enquiry as necessary, pass such orders

[illegible]