

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 1959**

12 of 1959

[20 May 1959]

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PREAMBLE

An

Act

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 1947) hereinafter referred to as the principal Act in the manner hereinafter appearing;

It is hereby enacted in the Tenth Year of the Republic of India as follows:--

1. Short title, extent and commencement :-

- (1) This Act may be called the Assam Professions, Trades Callings and Employments Taxation (Amendment) Act, 1959.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force with effect from the 1st April 1959.

2. Amendment of section 6 of Assam Act VI of 1947 :-

For section 6 of the principal Act, the following shall be substituted namely:--

"6. Taxing authorities.--

The Commissioner, Deputy Commissioner, Assistant Commissioners, Superintendents and Inspectors or any other officers appointed under the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), shall be the Commissioner, Deputy Commissioner, Assistant Commissioners, Superintendents and Inspectors or such other officer respectively for carrying out the purposes of this Act, and their powers and duties and relation with one another shall be such as may be prescribed."

3. Amendment of section 7 of Assam Act VI of 1947 :-

In section 7 of the principal Act,--

(1) the first proviso to sub-section (2) shall be deleted.

(2) in the second proviso to sub-section (2), the word "also" occurring between the words "Provided" and "that" shall be deleted.

4. Amendment of sub-section (1) of section 8 of Assam Act VI of 1947 :-

In sub-section (1) of section 8 of the principal Act, the words "or satisfactory evidence of assessment under the Indian Income-Tax is produced" and "or on the basis of such assessment as the case may be" shall be deleted.

5. Substitution of section 10A of Assam Act VI of 1947 :-

For section 10A of the principal Act, the following shall be substituted, namely:--

"10A. Revision.--

(1) The Commissioner may, out of his own motion call for and examine the records of any proceedings which have been taken under this Act by any officer subordinate to him and revise, subject to the provisions of" this Act, and after such enquiry ns may be deemed necessary, any order passed in such proceedings--

Provided that no order prejudicial to a person shall be passed under this sub-section without giving him a reasonable opportunity of being heard.

(2) The Commissioner may also on petition filed within sixty days of the service of the order passed under section 10 and after giving the petitioner an opportunity of being heard, pass such order as he thinks fit."

6. Insertion of a new section after section 10A of Assam Act VI of 1947 :-

After section 10A of the principal Act, the following new section 10B shall be inserted, namely:--

"10B. Delegation of Powers.--

The Commissioner may by notification in the official Gazette delegate the powers under section 10A to the Deputy Commissioner".