

**Assam Professions, Trades, Callings And Employments
Taxation (Amendment) Act, 1972**

30 of 1972

[13 December 1972]

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PREAMBLE

An

Act

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

Whereas it is expedient to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 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. Short title, extent and commencement :-

- (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1972.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

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

In section 2 of the principal Act,--

(1) in clause (a), for the word "Superintendent", occurring between the words "the" and "referred", the words "Superintendent of Taxes" shall be substituted.

(2) after clause (a) the following shall be inserted as clause (b), namely:--

"(b) Assistant Commissioner of Taxes (Appeals) means a person appointed to be an Assistant Commissioner of Taxes (Appeals) under subsection (2) of section 6."

(3) Clauses (aa), (aaa), (b), (c), (d), (e) and (f) shall be renumbered as clauses (c), (d), (e), (f), (g), (h) and (i) respectively.

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

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

"6. Tax authorities.

(1) There shall be the following classes of Tax authorities for the purposes of this Act, namely:--

(a) Commissioner of Taxes.

(b) Deputy Commissioner of Taxes.

(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 Commissioners 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."

4. Amendment of section 10 of Assam Act VI of 1947 :-

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

"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 been paid;

Provided further that the Assistant Commissioner of Taxes (Appeals), before whom the appeal is filed, may admit if after expiration of thirty days, if he is satisfied that for reasons beyond the control of the appellant or any other sufficient cause it could not be filed within the specified time.

(2) The Assistant Commissioner of Taxes (Appeals) shall fix a day and place for hearing the appeal, and may from time to time adjourn the Hearing and make such further enquiry as he thinks fit.

(3) In disposing of the appeal under sub-section (1) against an order of assessment or penalty, the Assistant Commissioner of Taxes (Appeals) may,

(a) confirm, reduce, enhance or annul the assessment;

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered; or

(c) confirm, reduce or annul the order of penalty."

5. Provision relating to pending appeals :-

Notwithstanding anything contained in any law, as from the date of commencement of the provisions of this Act all appeals pending on the date on which this Act comes into force shall stand transferred to the Assistant Commissioners of Taxes (Appeals), as may be directed in writing by the Commissioner of Taxes, and shall be disposed of by the said Assistant Commissioners of Taxes (Appeals) as if the appeals were preferred before him under section 10.