

**Assam Taxation (On Goods Carried By Roads Or Inland
Water-Ways) (Amendment) Act, 1959**

20 of 1959

[28 May 1959]

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PREAMBLE

An

Act

further to amend the Assam Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1954.

Whereas it is expedient further to amend the Assam Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1954, (Assam Act XIII of 1954) hereinafter called 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 Taxation (on Goods carried by Roads or Inland Water-ways) (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. Substitution of section 17 of Assam Act XIII of 1954 :-

For section 17 of the Principal Act, the following shall be

substituted, namely:--

"17. (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 may, subject to the provisions of this Act, and after such enquiry as may be deemed necessary, revise 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 a petition filed within ninety days of the service of the order passed under section 16 and after giving the petitioner an opportunity of being heard, pass such order as he thinks fit."

3. Amendment of section 31 of Assam Act XIII of 1954 :-

In section 31 of the Principal Act, for the words and figures "sections 17 and 26" the word and figure "section 26" shall be substituted.

[Price 06 nP. or 1d.]