
ASSAM TAXATION (SETTLEMENT OF DISPUTES) ACT, 2000**7 of 2000****[]****CONTENTS**

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ASSAM TAXATION (SETTLEMENT OF DISPUTES) ACT, 2000**7 of 2000****[]****1. Short title, extent and commencement :-**

- (1) This Act may be called the Assam Taxation (Settlement of Disputes) Act, 2000.
- (2) It extends to the whole of the State of Assam.
- (3) It shall come into force from the date of its publication in the official Gazette.

2. Definitions :-

- (2) Unless there is anything repugnant in the subject or context, all expressions used in this Act which are not defined in his Act but

defined in the relevant Act, or used in the relevant Act, shall have the same meaning as in the relevant Act.

3. Designated authority and notified authority :-

For carrying out the purposes of this Act, the State Government may, by notification published in the official Gazette appoint one or more authorities, referred to in S. 3 of the Assam General Sales Tax Act, 1993 (Assam Act No. XII of 1993), to be the designated authority and the notified authority and such authorities shall exercise jurisdiction over such area or areas as the State Government may specify in the notification.

4. Eligibility for settlement :-

5. Application for settlement :-

(1) An application for the purpose of S. 4 shall be made to the designated authority by an applicant in such form, and in such manner, as may be prescribed, on or before the 31st day of July, 2000 or by such later date as the State Government may, by notification in the official Gazette, specify from time to time.

(2) Separate applications shall be made by an applicant for different periods under each of the relevant Acts.

(3) The applicant shall send a copy of the application made under sub-S. (1) to the appellate authority or the revisional authority before whom the appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority.

6. Determination of amount payable by the applicant :-

(1) The designated authority shall, ordinarily within sixty days from the date of receipt of an application referred to in S. 5, verify the correctness of the particulars furnished in such an application with reference to the connected records available with the assessing authority, appellate authority or any other authority, as the case may be.

(3) After the amount payable by an applicant is determined under sub-S. (2), the designated authority shall, subject to such conditions and restrictions as may be prescribed, require the applicant, by a notice in such form as may be prescribed, to pay the amount so determined under sub-S. (2) within thirty days from the date of receipt of such notice by the applicant or within such

further time as may be prescribed.

(4) The applicant shall pay in one instalment, the sum determined by the designated authority as per the terms of the notice and intimate the fact of such payment to the designated authority within fifteen days of making such payment together with a copy of duly receipted challan showing payment of the amount specified in the notice issued under sub-S. (3).

(5) The amount required to be paid in terms of the notice issued under sub-S. (3) shall be paid in such nanner as is specified in the relevant Act or the rules framed there- under.

7. Rate applicable in determining the amount payable :-

(2) The arrear penalty in dispute, if any, shall be waived.

8. Settlement of dispute and issue of certificate of settlement :-

9. Bar on re-opening of settled cases :-

Subject to the provisions of sub-S. (3) and sub-S. (4) of S. 8, a certificate of settlement issued under sub-S. (1) of S. 8 shall be conclusive as to the dispute to which it relates, and no matter covered by such certificate of settlement shall be re-6pended in any proceeding of appeal or revision, or any other proceeding, under the relevant Act.

10. Withdrawal of appeal and revision :-

Notwithstanding anything to the contrary contained in any provision in the relevant Act, the appeal or revision for any period pending before the appellate authority or the revisional authority, as the case may be, other than the Assam Board of Revenue, the Gauhati High Court and the Supreme Court, in respect of which a certificate of settlement is issued under sub-S. (1) of S. 8, shall be deemed to have been withdrawn by the applicant from the date of making of the application by the applicant under sub-S. (1) of S. 5.

11. Appellate authority and revisional authority not to proceed in certain cases :-

No appellate authority or revisional authority other than the Assam Board of Revenue, the Gauhati High Court and the Supreme Court shall proceed to decide any appeal or revision under the relevant Act relating to any period in respect of which an application has been made by an applicant under S. 5 :

Provided that such authority shall proceed to decide such appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-S. (1) of S. 8 is refused to the applicant by an order passed by the designated authority in writing under sub-S. (2) of S. 8 or by the notified authority under sub-S. (4) of S. 8.

12. Revocation of certificate of settlement :-

(1) Notwithstanding anything contained in S. 9 or S. 10, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority may, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-S. (1) of S. 8.

13. Information to be sent to the authorities under the relevant Act :-

The designated authority shall keep the assessing authority, the appellate authority or the revisional authority, who, for the time being, has jurisdiction over the applicant under the relevant Act, informed, inter alia, of the fact of

- (a) making of an application by an applicant under S. 8.
- (b) passing of any order by the designated authority under S. 8, and
- (c) revocation of any certificate of settlement under S. 12, in such form and manner, and within such time, as may be prescribed.

14. No refund of amount paid under the Act :-

Any amount paid by an applicant under S. 6 shall not be refundable under any circumstances :

Provided that in the case of revocation of a settlement in accordance with S. 12, the amount paid by the applicant under S. 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

15. Power of the State Government to make rules :-

The State Government may, by notification published in the official Gazette, make rules, with prospective or retrospective effect, for carrying out the purposes of this Act, and such rules may provide

for all or any of the matters which, under any provision of this Act, is required to be prescribed or to be provided for by rules.

16. Power to remove difficulties :-

If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty.