

ASSAM TAXATION (SETTLEMENT OF DISPUTES) RULES, 2000

CONTENTS

1. Short title and commencement
2. Definitions
3. Manner and form of application for settlement
4. Presentation of the application for settlement
5. Verification of the contents of the application
6. Determination of amount payable for settlement and notice for payment of such amount
7. Issue of certificate of settlement
8. Form and manner of, and time for certain information to be sent to the authorities under the relevant Act
9. Effect of certificate of settlement
10. .

ASSAM TAXATION (SETTLEMENT OF DISPUTES) RULES, 2000

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1. Short title and commencement :-

(1) These rules may be called the Assam Taxation (Settlement of Disputes) Rules, 2000.

(2) They shall come into force on the date of their publication in the official Gazette.

2. Definitions :-

(2) Words and expressions used in these rules and not defined but defined in the Act or in the relevant Acts, shall have the meanings respectively assigned to them in the Act or in the relevant Acts, as the case may be.

3. Manner and form of application for settlement :-

(1) An application referred to in S. 5 shall be made by an applicant in duplicate in Form 1 to the designated authority.

(2) The application in Form 1 shall be duly filled in and signed and verified by the proprietor or, in the case of a partnership firm, by

one of its partners or, in the case of a Hindu undivided family, by the Karta of such family or, in the case of a company, by the Managing Director, Director or principal officer of such company or, in the case of Government, by a duly authorised officer or, in the case of any other association of persons, by the President, Secretary, or the principal officer of such association or, in case the business has ceased to exist or has been discontinued prior to the date of coming into force of the Act, by any person who would have been competent to fill in and sign the application on behalf of the applicant if such business had not ceased to exist or had not been discontinued, or the legal heir, successor, assignee or nominee of the dealer, as the case may be, who used to carry on such business.

4. Presentation of the application for settlement :-

(1) An application for settlement may be presented to the designated authority by the applicant or by an agent duly authorised by him or may be sent to the said authority by registered post.

(2) If an application for settlement is sent by registered post, the day on which such application is received by the office of the designated authority shall be treated as the day of its presentation.

5. Verification of the contents of the application :-

The designated authority may call for any records from appropriate assessing authority, appellate authority or revisional authority or from the applicant which he thinks to be necessary to verify the correctness of the contents of the application :

Provided that the designated authority shall not call for any records from the Assam Board of Revenue, or the Gauhati High Court or the Supreme Court.

6. Determination of amount payable for settlement and notice for payment of such amount :-

(2) The applicant shall pay the sum determined by the designated authority within thirty days from the date of receipt of the notice in Form 2. The designated authority, under exceptional circumstances, may allow an extension of time for payment of the sum determined, for a period not exceeding one month at a time ; but such extension of time shall not exceed three months in total from the date of receipt of the notice by the applicant.

7. Issue of certificate of settlement :-

Where the designated authority is satisfied that the amount required to be paid in terms of the notice in Form 2 has been fully paid by an applicant in accordance with the provisions of R, 6, such authority shall issue to the applicant a certificate of settlement in Form 3 under sub-S. (1) of S. 8.

8. Form and manner of, and time for certain information to be sent to the authorities under the relevant Act :-

The designated authority shall keep the assessing authority and the appropriate appellate or revisional authority under the relevant Act, other than the Assam Board of Revenue, the Gauhati High Court and the Supreme Court, informed of the matters referred to in Cl. (a) of S. 13, in Form 4 and of matters referred to in Cl. (b) or Cl. (c) of the said section in Form 5 ordinarily within seven days from the date on which

(a) an application under S. 5 is received from an applicant, or

(b) any order is passed by the designated authority under S. 8, or

(c) any certificate of settlement is revoked under sub-S. (1) of S. 12.

However such information need not be sent to the Assam Board of Revenue or the Gauhati High Court or the Supreme Court.

9. Effect of certificate of settlement :-

(1) The assessing officer, on receipt of the certificate of settlement, shall make necessary record in the case record of the applicant for the relevant period under the relevant Act and the demand raised against the applicant for the period shall be treated to have been satisfied.

(2) The appellate authority or the revisional authority, on receipt of the certificate of settlement, shall treat the appeal or revision as withdrawn.

10. . :-

The notified authority shall keep the designated authority informed of any order that may be passed by him under sub-S. (4) of S. 8 ordinarily within seven days from the date of passing of such order. On receipt of the order of the notified authority, the designated authority shall pass necessary order to carry out the order of the notified authority and shall inform the concerned authorities of any

modifications in this regard, in the manner as laid down in R. 8.