

Kerala Plantation Tax (Amendment) Act, 1975**12 of 1975**

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An Act further to amend the Kerala Plantation Tax Act, 1960 WHEREAS it is expedient further to amend the Kerala Plantation Tax Act, 1960, for the purposes herein after appearing; BE it enacted in the Twenty-sixth Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Kerala Plantation Tax (Amendment) Act, 1975.

2. Amendment Of Section 3 :-

In section 3 of the Kerala Plantation Tax Act, 1960 (17 of 1960) (hereinafter referred to as the principal Act), for sub-section (3), the following sub-section shall be substituted, namely :

"(3) (a) The assessing authority may, at any time suo motu revise the extent of plantations held by an assessee determined under section 5, after affording him a reasonable opportunity of being heard.

(b) The assessing authority shall, on application by an assessee, revise the extent of plantations held by him determined under section 5, if it is proved to the satisfaction of the assessing authority that circumstances exist for revising the extent of plantations held by that assessee.

(c) An application under clause (b) shall be in the prescribed form and shall be verified in the prescribed manner.

(d) Where the extent of plantations has been revised under clause (a) or clause (b), the plantation tax payable thereon shall be assessed on the basis of the revised extent."

3. Insertion Of New Section 25A :-

After section 25 of the principal Act, the following section shall be inserted, namely:

25A . Appearance by authorised representative.--(1) Any assessee who is entitled or required to attend before any assessing authority or appellate authority or the Board of Revenue in connection with any proceeding under this Act, otherwise than when required under section 12 to attend personally for examination on oath or affirmation, may, subject to the other provisions of this section, attend by an authorised representative.

(2) For the purposes of this section, "authorised representative" means a person authorised by the assessee in writing to appear on his behalf, being

(a) a person related to the assessee in any manner or a person regularly employed by the assessee ; or

(b) any officer of a Scheduled Bank with which the assessee maintains a current account or has other regular dealings ; or

(c) any legal practitioner who is entitled to practice in any civil court in India ; or

(d) an accountant; or

(e) an income-tax practitioner or a salestax practitioner.

Explanation .In this section,

(i) "Scheduled Bank" means a Bank included in the Second Schedule to the Reserve Bank of India Act, 1934 ;

(ii) "accountant" and "income-tax practitioner" have the same meaning as in section 61 of the Agricultural Income-tax Act, 1950 (XXII of 1950);

(iii) "salestax practitioner" means a person possessing the qualifications prescribed for a salestax practitioner under the Kerala General Sales tax Act, 1963 (15 of 1963).