

ASSAM ACT No. XXVI OF 1962

**THE ASSAM (SALES OF PETROLEUM AND PETROLEUM
PRODUCTS, INCLUDING MOTOR SPIRIT AND
LUBRICANTS) TAXATION (AMENDMENT)
ACT, 1962**

(As passed by the Assembly)

Received the assent of the Governor on the 7th September 1962

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**An
Act**

**further to amend the Assam (Sales of Petroleum and Petroleum
Products, including Motor Spirit and Lubricants)
Taxation Act, 1955**

Preamble WHEREAS it is expedient further to amend the Assam
(Sales of Petroleum and Petroleum Products, includ-
ing Motor Spirit and Lubricants) Taxation Act,
1955, hereinafter called the principal Act, in the
manner hereinafter appearing ;

Assam Act
IX of 1956.

It is hereby enacted in the Thirteenth Year of the Republic of India as follows :—

Short title, extent and commencement. 1. (1) This Act may be called the Assam (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1962.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of section 2 of Assam Act IX of 1956. 2. In section 2 of the principal Act,—

(1) the following shall be inserted as clause (1) and the clauses (1), (1A), (2), (3), (4), (5), (6), (7), (8), (8A) and (9) shall be renumbered as clauses (2), (3), (4), (5), (6), (7), (8), (9), (10), (11) and (12) respectively, namely :—

“(1) ‘Board’ means the Assam Board of Revenue constituted under the Assam Board of Revenue Act, 1959 or under any statutory re-enactment or modification thereof.” ;

Assam Act
VIII of
1959

(2) for clause (4) as so re-numbered, the following shall be substituted, namely :—

“(4) ‘Dealer’ means any person who sells taxable goods manufactured, made or processed by him in Assam, or brought by him into Assam, or obtained by him in Assam otherwise than by purchase.

Explanation.—The manager or agent of a dealer who resides outside Assam and sells taxable goods brought by him into Assam from any place outside Assam shall, in respect of such business, be a dealer for the purpose of the Act.”

Substitution of section 19 of Assam Act IX of 1956. 3. For section 19 of the principal Act, the following shall be substituted, namely :—

“Revision by Commissioner. 19. (1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any person appointed under section 5 to assist him, is erroneous in so far as it is prejudicial to the interest of the revenue, he may, after giving the dealer an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applies, passed by any person appointed under section 5 to assist him, the Commissioner may, either of his own motion or on a petition by a dealer for revision, call for the record of any proceeding under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the provisions of this Act, may pass such orders thereon, not being an order prejudicial to the dealer, as he thinks fit.

(3) In the case of a petition for revision under sub-section (2) by a dealer, the petition must be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier:

Provided that the Commissioner before whom the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that for reasons be and the control of the petitioner or for any other sufficient cause, it could not be filed within time.

(4) The Commissioner shall not revise any order under this section in the following cases—

- (a) where an appeal against the order lies under section 18 or 19A but has not been made and the time within which such appeal may be made has not expired, or in the case of an appeal to the Board, the dealer has not waived his right of appeal; or
- (b) where the order is pending on appeal under section 18; or
- (c) where the order has been made the subject of an appeal to the Board.

Explanation—An order by the Commissioner declining to interfere shall, for the purpose of this section, be deemed not to be an order prejudicial to the dealer.”

Insertion of section 19A in Assam Act IX of 1956.

4. After section 19 of the principal Act, the following shall be inserted as section 19A, namely:—

“Appeal to the Board. 19A. (1) Any dealer aggrieved by an order passed in appeal under section 18 or passed in revision under sub-section (1) of section 19 may appeal to the Board within sixty days of the date on which such order is communicated to him.

(2) The Board may admit an appeal after the expiration of the sixty days referred to in sub-section (1) if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(3) An appeal to the Board shall be in the prescribed form and shall be verified in the prescribed manner, and shall, be accompanied by a fee of twenty-five rupees.

(4) The Board may, after giving the dealer an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the dealer and to the Commissioner."

Validation. 5. Any tax levied and collected from any person on sale of any taxable goods obtained by him in Assam otherwise than by purchase before the commencement of this Act, shall, notwithstanding anything contained in the principal Act, be deemed to have been validly levied and collected and the person shall be, and shall be deemed to have been, a dealer for the purposes of the principal Act as if this Act were in force in the date on and from which such tax was levied and collected and the person was intended to have been termed as a dealer and any order issued, proceeding commenced or anything whatsoever done shall be deemed to have been validly issued, commenced or done under the principal Act as amended by this Act.