



The Assam Taxation (Settlement of Disputes) (Amendment) Act, 2004

Act 27 of 2004

Keyword(s):

Stockist, Settlement of Disputes, Tax

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(Received the assent of the Governor on 28th December, 2004)

THE ASSAM TAXATION (SETTLEMENT OF DISPUTES)
(AMENDMENT) ACT, 2004.

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ACT

further to amend the Assam Taxation (settlement of Disputes)
Act, 2000.

Preamble

Whereas it is expedient further to amend the Assam
Taxation (Settlement of Disputes) Act, 2000, hereinafter referred
to as the principal Act, in the manner hereinafter appearing ;

Assam
Act. VII
of 2000.

Amendment
of section 5.

It is hereby enacted in the Fifty-fifth Year of the
Republic of India as follows :-

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Taxation (Settlement
of Disputes) (Amendment) Act, 2004

Amendment
of section 7.

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

(3) It shall be deemed to have come into force at once.

Amendment
of section 17.

Amendment
of section 2.

2. In the principal Act, in section 2, in sub-section (2),-

(i) in clause (a), after the words "stockist", the words "an
importer" shall be inserted ;

(ii) in clause (b), in sub-clause, (iii), for the words, figures
and comma "31st" day of March, 2000", the words,
figures and comma "13th December, 2004" ; shall be
substituted ;

(iii) in clause (f), in sub-clause (viii), at the end of the
existing provisions for "full stop", "comma" shall be
substituted and thereafter the following new sub-
clause (ix) shall be inserted, namely :-

"(ix) the Assam Entry Tax Act 2001 (Assam Act IV of 2001)"

Amendment
of section 4.

3. In the principal Act, in section 4, in sub-section (1),-

(i) in the first paragraph, the words figures and comma
"31st March, 2000", the words, figures and comma
"13th December, 2004" shall be substituted ;

(ii) in the proviso, for the words "after withdrawal of
such writ petition, appeal, reference or revision, as
the case may be, with the leave of the Court, the
applicant shall be eligible to make an application for
settlement under this Act by furnishing proof of
withdrawal", the following shall be substituted,
namely :-

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“file a receipted copy of such withdrawal application alongwith the application for settlement before the designated authority and on such filing the applicant shall become eligible for settlement of disputes subject to compliance of the provision of this Act. However, the certificate of settlement shall be issued by the designated authority in accordance with the terms and conditions of this Act only after the applicant has tendered a certified copy of the order passed by the Assam Board of Revenue, the Gauhati High Court or the Supreme Court, as the case may be, as a proof of grant of the leave of the Court.”

Amendment of section 5. 4. In the principal Act, in section 5, in sub-section (1), for the words, figures and comma “31st day of July, 2000”, the words figures and comma “31st january, 2005” shall be substituted.

Amendment of section 7. 5. In the principal Act, in section 7, in sub-section (1), in clause (b), for the words “twenty five percentum”, the words “fifty percentum” shall be substituted.

Amendment of section 12. 6. In the principal Act, in section 12, in sub-section (1), for the existing provisions, the following shall be substituted, namely :-

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

M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.