

ASSAM ACT No. XVIII OF 1962

THE ASSAM TAXATION (TRANSFER OF REFERENCE APPLICATIONS) ACT, 1962

(As passed by the Assembly)

(Received the assent of the Governor on the 28th August 1962)

[Published in the *Assam Gazette*, Extraordinary, dated the 28th August 1962]

**An**

**Act**

*to provide for the transfer and disposal of certain pending reference applications*

Preamble WHEREAS it is expedient to provide for transfer of certain pending applications for reference filed under the Assam Sales Tax Act, 1947 and the Assam Agricultural Income Tax Act, 1939, to the Assam Board of Revenue and to provide for disposal thereof.

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 Taxation (Transfer of Reference Applications) Act, 1962.

(2) It shall extend to the whole of the State of Assam.

(3) It shall come into force at once.

Definit : 2. In this Act, unless there is anything repugnant in the subject or context:—

(1) "appointed day" means the 18th day of July, 1962, on which the Assam Sales Tax (Amendment) Act, 1962 and the Assam Agricultural Income Tax (Amendment) Act, 1962 came into force; Assam Act XIV of 1962 and Assam Act XV of 1962.

(2) "Board" means either the Board of Sales Tax for Assam constituted under sub-section (1) of section 32 of the Assam Sales Tax Act, 1947 or the Assam Board of Agricultural Income Tax appointed under sub-section (2) of section 18 of the Assam Agricultural Income Tax Act, 1939 before the appointed day; Assam Act XVII of 1947 and Assam Act IX of 1939.

(3) "Board of Revenue" means the Assam Board of Revenue constituted under section 3 of the Assam Board of Revenue Act, 1959 or under any statutory modification or re-enactment thereof. Assam Act VIII of 1960.

Transfer of pending applications from the Board to the Board of Revenue. 3. Notwithstanding anything contained in section 32 of the Assam Sales Tax Act, 1947 or section 28 of the Assam Agricultural Income Tax Act, 1939, as they stood before the appointed day, any application filed by a dealer or assessee before the Board for making a reference to the High Court and pending for disposal by the said Board on the appointed day shall be, and shall be deemed to have been, transferred to the Board of Revenue with effect from the said date and the Board of Revenue shall treat them as appeals and proceed to dispose of such appeals in the manner provided under section 31-A of the Assam Sales Tax Act, 1947 or section 26 of the Assam Agricultural Income Tax Act, 1939, as amended, as the case may be, as if the said applications were duly filed as appeals before it, and the corresponding provisions of the aforesaid sections shall be applicable to such appeals. Assam Act XVII of 1947 and Assam Act IX of 1939.

Extension of the period of limitation. 4. Notwithstanding anything contained in this Act and in sub-section (1) of section 31A of the Assam Sales Tax Act, 1947 or sub-section (1) of section 26 of the Assam Agricultural Income Tax Act, 1939 and notwithstanding the expiry of the period of sixty days mentioned therein, the appeals referred to in section 3 shall be deemed to have been filed within time, provided that the applications for reference were filed before the Board within the period prescribed therefor under sub-section (2) of section 32 of the Assam Sales Tax Act, 1947 or sub-section (2) of section 28 of the Assam Agricultural Income Tax Act, 1939, as they stood before the appointed day. Assam Act XVII of 1947 and Assam Act IX of 1939.