

CHAPTER II

Refunds and Renewals

- 22.** When any stamp or stamps referred to in clause (a) of section 4 of the Assam Amusements and Betting Tax Act have been damaged or spoiled and it is required to renew the same, the Commissioner of Taxes or any other officer or officers authorized by him may, on the application of any person made within six months from the date of the purchase of the stamp, give in lieu thereof -
- (a) other stamp or stamps of the same description and value ; or
 - (b) if required and he thinks fit, stamps of any other description to the same amount in value ; or
 - (c) at his discretion, the same value in money deducting one anna for each rupee or fraction of a rupee,
- 23.** When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioner of Taxes or any other officer or officers authorized by him shall repay to such person the value of such stamp or stamps in money deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled and proving to the Commissioner of Taxes or any other officer or officers satisfaction -
- (a) that such stamp or stamps were purchased by such person with a bonafide intention of using them, and
 - (b) that he has paid the full price thereof, and
 - (c) that they were so purchased within the period of one year next proceeding the date on which they were so delivered :

Provided that when more stamps than one are presented for refund of value under this rule, the deduction of one anna in the rupee should be made on the aggregate value of the stamps, and not on each stamp separately :

Provided further that when any stamp or stamps have been rendered un-adjustable consequent upon the modification of the rates of entertainment tax, the prescribed officer may, if he thinks fit, refund the full value of such stamp or stamps surrendered without any deduction as aforesaid.

- 24.** Application for renewal or refund of stamps shall invariably be made to the Commissioner of Taxes or any other officer or officers authorised by him of the district where the stamps were purchased.

25. Any person claiming under section 9 of the Act, a refund of the entertainments tax shall present an application for such refund to the Commissioner of Taxes or any other officer or officers authorised by him within 15 days from the date of the entertainment. An application for refund not presented within such period shall be rejected.

25A. Where any security deposit made under section 4A of the Assam Amusements and Betting Tax Act, or part thereof is not required to be retained for purposes of this Act, it may be refunded by the officer who demanded it, on claim preferred to that effect.

25B. (1) An application under rule 25A shall be made, to the officer who demanded the security and shall include, amongst others, the following particulars :—

- (a) the name and designation of the person applying for refund of the security deposit;
- (b) the amount of security deposit together with challan number and date;
- (c) the amount of refund of security deposit claimed.
- (d) the ground on which refund is claimed;

- (2) No claim for refund of the security deposit shall be allowed unless it is made within one year from the date of deposit
- (3) When the officer who demanded the security is satisfied that refund claimed is due, wholly or in part he shall record an order sanctioning the refund.
- (4) When the amount to be refunded exceeds two hundred and fifty rupees, the officer concerned shall report the case to the Commissioner forwarding the application together with relevant records for sanctioning the refund.