

**CHAPTER VIII**  
**MISCELLANEOUS**

**43. Place of assessment.** (1) An assessee shall, subject to any orders passed under sub-section (2), be assessed by the Superintendent of Taxes or Agricultural Income-tax Officer of the area in which is situated the land from which the greater part of the agricultural come, in respect of which he is assessed, is derived.

- (2) (a) An assessee may, on receipt of the first notice served on him under sub-section (2) of section 19, apply Superintendent of Taxes or Agricultural Income-tax officer by whom such notice is served to be assessee his usual place of residence or at the place where accounts relating to his agricultural income are kept, if either of such places is situated in the State of Assam and such Superintendent of Taxes or Agricultural Income tax Officer may pass an order that the assessee shall be assessed at the place specified in the application, the place being situated in the State of Assam, or refer matter to the Deputy Commissioner of Taxes, or where there is no Deputy Commissioner of Taxes, the Assistant Commissioner of Taxes empowered by the Commissioner of Taxes, in this behalf, whose decision shall be final.
- (b) Where an order is passed under clause (a) of sub-section (2), the assessee shall not be entitled to make any further application to change his place of assessment :

Provided that the Superintendent of Taxes or cultural Income-tax Officer may allow the assessee to be assessed at any other place upon conditions as thinks fit.

- (3) Notwithstanding anything contained in this section, every Superintendent of Taxes or Agricultural Income-tax Officer shall have all the powers conferred by or under this Act on the Superintendent of Taxes or Agricultural Income-tax Officer in respect of any agricultural income derived from land, situated within the area to which he is appointed.

**44. Bar of suits in Civil Courts.** No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any officer of Government for anything in good faith done or intended to be done under this Act.

**45. Computation of period of limitation.** In computing the period of limitation prescribed for any appeal under this Act, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

**46. Appearance by authorised representative.** Any assessee, who is entitled or

required to attend before any income-tax authority in connection with any proceeding under this Act, may except when required under section 33 to attend personally for examination on oath or affirmation attend either in person or by any person duly authorised by him in writing in this behalf.

**47. Receipts to be given.** A receipt shall be given for any money paid or recovered under this Act.

**47A. Tax clearance certificate.** Every assessee engaged in the cultivation, manufacture and sale of tea shall obtain a tax clearance certificate from the concerned assessing officer who shall certify that the assessee has either paid or has made satisfactory provision for all his existing liabilities or has no liability to pay tax under this Act and such certificate shall be produced by the owner or person in charge of the goods vehicle before the officer in charge of the checkpost set up under the provisions of the Assam General Sales Tax Act, 1993, while carrying tea across the checkpost.

**48. Indemnity.** Every person deducting, retaining or paying any tax in pursuance of this Act in respect of any income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

**49. Power of taxing authorities to call for papers or documents.** -Nothing in this Act shall be deemed to authorise any of the taxing authorities mentioned in section 18 to call for any papers or documents for the purpose of ascertaining agricultural income or for any other purpose under this Act, except the papers noted below:

- (1) papers showing the amount of rent which accrued due in the previous year;
- (2) papers showing the actual receipt of agricultural income by an assessee in the previous year;
- (3) ledgers, account books and vouchers showing the actual expenditure incurred for which a deduction or exemption is claimed under this Act:

Provided that for the purposes of ascertaining agriculture income in regard to tea, the aforesaid taxing authorities may call for any papers produced or liable to be produced before the taxing authorities administering the Income-tax Act 1961 (43 to 1961).

**49 A. Delegation of powers.** The Commissioner of Taxes may delegate by notification in the Official Gazette, any of his powers under section 27 to any authority not below the rank of Joint Commissioner of Taxes.

**50. Power to make rules.** (1) The State Government may, subject to previous publication, make rules for carrying out the purposes of this Act, and such rules may be made for the whole of the State or such part or parts thereof as may be specified:

Provided that if the State Government is satisfied that circumstances exist which render it necessary for it to take immediate action, if any, it may make any rules without such previous publication:

Provided further that any rule under this Act may be made so as to have the retrospective effect.

**Amendment:** *In the principal Act, in section 50, the provisos has been inserted vide Notification no. LGL.61/2009/31 Dated 7<sup>th</sup> September 2010 published in the Assam Gazette Extraordinary No. 61 Dated 7<sup>th</sup> September 2010.*

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may —

- (a) prescribe the manner in which the net income from land referred to in sub-section (1) of section 8 shall be calculated;
- (b) prescribe the powers and duties of the authorities appointed under sub-section (2) of section 18, the relation of such authorities to each other and the conditions of service of such authorities;
- (c) prescribe the form and the manner in which the return under, subsection (1) of section 19 shall be submitted and verified and the particulars to be set forth in such return;
- (d) prescribe the form and manner in which the return under the sub-section (2) of section 19 shall be submitted and verified and the particulars to be set forth in such return;
- (e) prescribe the form of the notice of demand mentioned in section 23;
- (f) prescribe the form in which appeals under sect: shall be presented and the manner in which they shall be verified;
- (g) prescribe the fees for reference, revision, appeal petitions, supply of certified copies of the orders and matters;
- (h) prescribe the form of the notice of demand mentioned in sub-section (3) of section 31;
- (i) prescribe the method by which the assessment of agricultural income as determined under section 7 or section 8 shall be

made in the case of an assessee who does not reside in the State of Assam, or of an as who ordinarily resides in the State of Assam, and is temporarily absent therefrom;

- (j) prescribe the manner in which the tax shall be payable where the assessment is made on the agricultural income of a Hindu undivided or joint family and a partition of the property of such family has been effected: after the date of such assessment;
  - (k) prescribe the manner in which the tax payable by assessee who has died since the date of the assessment made on him shall be payable;
  - (l) provide for the circumstances in which refunds of the tax paid under this Act shall be made and prescribe manner in which such refunds shall be made; and
  - (m) provide for any other matter which by this Act has to be or may be prescribed.
- (3) The State Government shall cause every rule made under this Act and every notification issued under this Act to be laid, as soon as may be, after it is published before the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions in which it is so laid or the sessions immediately following, and if the State Legislature agrees in making any modification in the rule or notification or that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

**Amendment:** *In the principal Act, in section 50, after sub-section (2) a new sub-section (3) has been inserted vide Notification no. LGL.61/2009/31 Dated 7<sup>th</sup> September 2010 published in the Assam Gazette Extraordinary No. 61 Dated 7<sup>th</sup> September 2010.*

**51. Power to remove difficulties.** If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order, do anything not inconsistent with such provisions which appear it to be necessary or expedient for the purpose of removing the difficulty.

**52. Saving.** Notwithstanding anything contained in this Act, the provisions of the earlier laws with rules and notifications in respect of submission of return, levy of of interest and payment of tax and interest relating to the earlier

financial years upto the end of the financial year 1994-95 shall be deemed to be in force as if this Act had not been passed.