

## CHAPTER II

6. **Taxing authorities.**- (1) There shall be the following classes of the tax authorities for the purposes of this Act, namely :-

- (a) Commissioner of Taxes
- (b) Additional Commissioner of Taxes,
- (c) Joint Commissioner of Taxes,
- (d) Deputy Commissioner of Taxes (Appeals),
- (e) Deputy Commissioner of Taxes,
- (f) Senior Superintendent of Taxes,
- (g) Superintendent of Taxes,
- (h) All Assam Investigation Officer,
- (i) Inspector of Taxes.

(2) The State Government may appoint one Commissioner of Taxes and as many as Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, (Appeals), Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes, All Assam Investigation Officers and Inspector of Taxes as it thinks fit.

(3) The Commissioner of Taxes shall perform his functions in respect of the whole of the State of Assam and the Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, (Appeals), Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes, All Assam Investigation Officers and Inspector of Taxes shall perform their functions in respect of such areas or of such

persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases as the Commissioner of Taxes may by notification in the official Gazette direct.

**Amendments.** - Section 6 has been substituted w.e.f. 1-4-1993 by Assam Act No. VIII of 1993, published in the Assam Gazette of 7<sup>th</sup> May, 1993