

CHAPTER IV

APPEALS

10. Appeals.- (1) Any person aggrieved by a order passed under this Act by an assessing authority not bein an order passed under this section, may appeal to the Deputy Commissioner of taxes (Appeals), against such order within thirty days from the date of service of such order in the manner prescribed : (See Rule 19 to 23,35,35A,36)

Provided that no appeal against an order of an assessment or penalty shall be entertained by Deputy Commissioner of Taxes (Appeals) unless he is satisfied that the amount of tax assessed or penalty imposed, if not otherwise directed by him, has been paid:

Provided further that the deputy Commissioner of Taxes (Appeals), before whom the appeal is filed, may admit it after expiration of thirty days, if he is satisfied that for reasons beyond the control of the appellant or any other sufficient cause it could not be filed within the specified time.

- (2) The Deputy Commissioner of Taxes (Appeals) shall fix a day and place for hearing the appeal, and may from time to time adjourn the hearing and make such further inquiry as he thinks fit.
- (3) In disposing of the appeal under sub-section (1) against an order of assessment or penalty, the Deputy Commissioner of taxes (Appeals) may,
 - (a) confirm, reduce, enhance or annul the assessment;
 - (b) set-aside the order of assessment and direct a fresh assessment after such inquiry as may be ordered; or
 - (c) confirm, reduce or annul the order of penalty.

Amendments. - Section 10 has been amended w.e.f 1-4-93 by Assam Act No. VII of 1993, published in the Assam Gazette of 7th May, 1993. By this amendment the words “Assistant Commissioner of taxes (Appeals)” have been replaced by the words “Deputy Commissioner of Taxes (Appeals)”.

10A. Revision.- (1) The Commissioner may call for and examine the record of any proceeding under the Act, and if he considers that any order passed therein by any officer other than himself, is erroneous is so far as it is prejudicial to the interest of revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

- (2) In the case of any order other than an order to which Sub-section (1) applies, passed under this Act by any officer other than himself, the Commissioner may of his own motion, and in the case of an order passed under section 10, also, subject to such rules as may be prescribed, on a petition by an assessee for revision, call for the record of any proceeding under this Act in which any such order has been passed and may make such inquiry or cause such inquiry to be made, and subject to the provisions of this Act, may pass such order thereon not being an order prejudicial to the assessee, as he thinks fit: (See Rule 20 to 23A, 35,35A,36)

Provided that the Commissioner may dispense with the inquiry required to be made under this sub-section, if he, for reasons to be recorded, considers such inquiry to be necessary.

- (3) In case of a petition for revision under sub-section (2) by an assessee, the petition shall be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise comes to know of it, whichever is earlier :

Provided that the Commissioner before whom the petition is filed may admit it after expiration of the period of ninety days if he is satisfied that for reasons beyond the control of the petitioner or for any other sufficient cause, it could not be filed within time.