

CHAPTER VIII

MISCELLANEOUS

16. Power to compel attendance, etc.- (1) The assessing authority may by a written notice require any person to attend before him and give evidence or produce documents, as the case may be, for the purpose of determining the liability of himself or of any other person to taxation under this Act.

(2) Such person shall on such requisition be legally bound to attend and give evidence or produce documents, if in his power and possession, as the case may be, at the place and time specified in such notice, and whoever is required to produce a document may either attend and produce it or cause it to be produced.

16A. Accounts.- (1) If the assessing authority is satisfied that the books of accounts and other documents maintained by an employer in the normal course of his business are not adequate for verification of the return filed by the employer under this Act, it shall be lawful for the assessing authority to direct the employer to maintain the books of accounts or other documents in such manner as he may, in writing, direct and thereupon the employer shall maintain such books of accounts or other documents accordingly.

(2) Where an employer fails to maintain the books of accounts or other documents as directed under sub-section (1), the assessing authority may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

Amendments. Section 16A has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

16B. Production and inspection of accounts and documents and search of premises.- Any authority referred to in section 6 of this Act may inspect and search any premises where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto, and may seize such books, registers, accounts or documents as may be necessary :

Provided that if such authority removes from such premises any book, register, account or document, it shall give to the person in charge of the place, a receipt describing the book, register, accounts or document so removed by it and retain the same only for so long as may be necessary for the purposes of examination thereof or for prosecution.

Amendments: section 16B has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

17. Information to be furnished by employer.- The assessing authority may demand from the employer the name and complete address of all or any of the persons in relation to whom he is the employer and such employer shall thereupon furnish the assessing authority with the names and addresses so demanded.

Amendments.- Section 17 has been substituted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

17A. Prosecution, suits or other proceedings.- No suit shall be brought in any civil court to set aside or modify any assessment made or order passed under the provisions of this Act, and no prosecution, suit or other proceedings shall lie against any officer of the Government for anything in goods faith done or intended to be done under this Act or the rules made thereunder.

17B. Power to transfer proceedings.- The Commissioner of Taxes may, after giving the parties concerned an opportunity of being heard, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing, transfer any proceedings or class of proceedings under this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself :

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in the same city, locality or place.

Amendments: Section 17B has been substituted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.

18. Place of assessment.- Any person liable to pay tax under this Act shall ordinarily be assessed by the assessing authority of the area in which he carries on trade, or follows a profession or calling or is in employment. (See : Rule 34)

19. Power to make rules.- The State Government may, subject to the condition of previous publication, make rules for carrying out the provisions of this Act :

Provided that it shall not be necessary to make previous publication as aforesaid, of any rules required to be made on the first occasion in order to give effect to the provisions of the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1992.

Amendments : In Section 19, the proviso has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.