

CHAPTER-II

TAX AUTHORITIES AND APPELLATE TRIBUNAL

3. Delegation of powers by the Commissioner.— Subject to the provisions of the Act and rules made there under, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by different officers under section 3 of the Act and shall, by like notification, specify the area in which powers are to be exercised by each of the classes of officers.

4. Jurisdiction of Taxing Authorities.— The officers to whom powers provided in section 3 have been delegated shall exercise the powers in respect of such persons or classes of persons and in respect of such cases and areas as the Commissioner may direct.

5. Restrictions and conditions of powers.— The officers to whom powers may be delegated under sub-section (9) of section 3 shall exercise the powers subject to the provisions of the Act and the rules made there-under and to such restrictions as may be imposed by the Commissioner in delegating the powers.

3

6. Restrictions on delegation of powers by Commissioner.— The Commissioner may, by general or special order, delegate to an officer appointed under sub-section (1) of section 3 to assist him, the powers described in column (3) of the Table below in respect of the sections mentioned in the corresponding entries in column (2) of the said Table, but the Commissioner shall not delegate any such power to any officer below the rank specified in the corresponding entry in column (4) of the said Table.

Table

Sl. No.	Section	Description of power	Designation of officer
1	2	3	4
1.	20	To impose penalty for violation of the provisions of composition of tax.	Superintendent of Taxes
2.	21, 22, 23, 24, 25, 26, 27 To	Grant registration to a dealer; to demand security; to impose penalty on a dealer for failure to get registered; to amend, suspend or cancel a certificate of registration..	Superintendent of Taxes
3.	28	To grant registration to transporters; to examine the accounts and documents; to impose penalty for	Superintendent of Taxes

		failure to get registration and to furnish documents.	
4.	29, 30	To call for returns; to levy interest for default in payment of tax due within time	Superintendent of Taxes
5.	31	To effect forfeiture of tax collected in contravention of the provisions of the Act.	Superintendent of Taxes
6.	33, 34, 35, 36, 37, 38, 40, 42, 43, 44, 45, 46 To	scrutinize returns; to make an assessment of tax; to grant instalments; to collect and recover the amount of tax, penalty and interest payable; to initiate garnishee proceeding; to recover the amount of tax, interest and penalty as arrears of land revenue.	Superintendent of Taxes
7	47	To exercise all powers in relation to deduction of tax at source.	Superintendent of Taxes
8.	50 To	refund tax, penalty and interest paid in excess	Superintendent of Taxes
9.	51	To make provisional refund to exporters; to obtain security against such refund.	Superintendent of Taxes
10	52 To	Determine the interest payable; to pay such interest to the dealer in case of delayed refund.	Superintendent of Taxes
11.	53	To withhold refund in certain cases.	Superintendent of Taxes

12.	55	To give direction as to the manner of keeping accounts by dealers.	Superintendent of Taxes
13.	62	To impose penalty for failure to furnish certificate of Audit of Accounts.	Superintendent of Taxes
14.	70	To receive intimation about appointment of liquidator in case of company in liquidation.	Joint Commissioner of Taxes
15.	72	To make survey for identification of dealers for registration.	Inspector of Taxes
16.	73	To make cross-checking of transactions made by dealers or persons.	Deputy Commissioner of Taxes
17.	74	To make inspection of accounts, documents; to make search of premises; to seize accounts and goods; to levy tax and penalty; to sell goods through auction.	Superintendent of Taxes
18.	74, 75	To make inspection of accounts, documents; to make search of premises; to seize accounts and good; to make inspection and checking of goods vehicles, records and goods; to make seizure of goods and documents and all other related matters and the powers relating to imposition of penalty in respect of seizure of goods only but	Inspector of Taxes

		excluding the powers of levy of tax and auction of goods.	
19.	75	To levy tax and penalty; to sell goods through auction.	Superintendent of Taxes
20.	76	To issue Transit Pass and realisation of security against thereof.	Superintendent of Taxes
21.	77	To issue Delivery Permit.	Inspector of Taxes.
22.	78	To purchase goods in case of under-valuation.	Superintendent of Taxes
23.	82	To make suo-moto revision.	Deputy Commissioner of Taxes
24	89	To compound offences.	Superintendent of Taxes
25.	90	To impose penalties for contravention of the provisions of the Act and the rules and to enforce payment and recovery of such penalty.	Superintendent of Taxes
26.	92	To reconstruct the records.	Superintendent of Taxes
27.	95	To call for information or statement from Bank, Post Office, Railway etc.	Superintendent of Taxes
28.	96	To collect statistics.	Superintendent of Taxes

29.	98	To hold enquiry and issue notice and decide matters relating to transfer	Joint Commissioner of Taxes
-----	----	--	-----------------------------

		of property to defraud revenue.	
--	--	---------------------------------	--

Amendment: In Rule 6, in the Table, at serial number 18, in column 3, the words have been substituted by Notification No. FTX.29/2003/12 Dtd. 8th August, 2005 published by Assam Gazette Extra ordinary No. 276 , Dtd. 9th August, 2005.

7. Qualification of the members of the Appellate Tribunal and terms of office.—

- (1) A person shall not be qualified for appointment as a judicial member of the Appellate Tribunal unless he is a member of the Assam Judicial Service and has held a post in that service at least for seven years.
- (2) A person shall not be qualified for appointment as a member, not being a judicial member, of the Appellate Tribunal unless such person holds or had held a post not below the rank of a Joint Commissioner of Taxes.
- (3) The terms and conditions of service of the judicial members and other serving members shall be same as applicable to them in the post of their substantive appointment and the retired officers appointed as members under sub-section (5) of section 4 shall be entitled to salary and allowances on the basis of their last pay drawn minus pension.
- (4) A judicial member or other serving member shall cease to be the member of the Tribunal after expiry of a period of three years as such member or on attaining the age of superannuation, whichever is earlier and a retired officer appointed as member shall cease to be a member of the Tribunal after expiry of the period of three years or on attaining the age of sixty five years, whichever is earlier.