

CHAPTER - XI
MISCELLANEOUS

- 91. Dealer to declare the name of his business manager.**
(1) Every dealer, who is liable to pay tax, and who is a Hindu Undivided Family or an association of persons, club or society, firm or company, or who is engaged in business as the guardian or trustee or otherwise on behalf of another person, shall within the period prescribed, furnish a declaration in the manner prescribed stating the name of the person or persons who shall be deemed to be manager or managers of such dealer's business for the purposes of this Act.
- (2) Such declaration shall be furnished at the time of registration, wherever applicable and whenever there is a change of such manager or managers, a fresh declaration shall be furnished stating the name or names of the new manager or managers, within the period prescribed in sub-section (1) of such change.
- (3) The statement furnished under this sub-section shall also contain the name and address with designation, in relation to the business, of such persons who are authorised to receive notice and other documents under this Act and service of notice or other documents on such person shall be binding on the dealer.
- 92. Special powers for reconstitution of records in certain circumstances.** (1) If the Commissioner is satisfied that any records pertaining to a dealer have been destroyed as a result of fire, flood or earthquake or otherwise as a result of any natural or other calamity or event, he may by notice in writing, require the dealer to attend before him on a date and at a place specified in the notice, or to produce before him any accounts or registers or documents or copies thereof or to furnish fresh return or declarations under this Act or earlier law for such period, by such dates and to such authority as may be specified in the notice (being returns for a period for which the dealer has not yet been assessed), or to furnish true copies of or extracts from any documents already submitted to the Commissioner, on or before the date specified in the notice, or to furnish any other information relating to the business of the dealer as may be specified in the notice being information which the Commissioner considers necessary for facilitating the work of assessment including reassessment or the collection of the tax from such dealer under this Act or under earlier law.
- (2) Without prejudice to the generality of the powers conferred by sub-section (1), the Commissioner may require the dealer to produce for inspection or furnish copies of or extracts from all or any of the following, namely,
- (a) application for the issue of a certificate of registration made under this Act.
 - (b) certificate of registration granted to the dealer,
 - (c) returns furnished by the dealer,
 - (d) proof of payment of tax, penalty and any other sum by the dealer,
 - (e) copies of the trading account, profit and loss account and Balance Sheet,
 - (f) a certified copy of the assessment order given to the dealer,
 - (g) any notice of demand served on the dealer,
 - (h) specimen signature furnished by a dealer,
 - (i) any nomination made by a dealer,
- For securing compliance with any notice given under this section, the Commissioner shall have all the powers mentioned in section 74.
- (3) Where any person is prosecuted for failure to comply with any requirement made of him under this section, the burden of proving that he had reasonable excuse for such failure shall be on him.
- 93. Publication and disclosure of information respecting dealers and other persons in public interest.** (1) Notwithstanding anything contained in section 102, if the Commissioner is of the opinion that it is necessary or expedient in the public interest to publish or disclose the names of any dealers or other persons and any particulars relating to

any proceedings under this Act in respect of such dealers and persons, it may publish or disclose or cause to be published or disclosed such names and particulars in such manner as it thinks fit.

- (2) No Publication or disclosure under this section shall be made in relation to any tax levied or penalty imposed or interest levied or any conviction for any offence connected with any proceedings under this Act, until the time for presenting an appeal to the appropriate appellate authority has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation- In the case of a firm, company or other association of person, the names of the partners of the firm, the directors, managing agents, secretaries, treasurers or managers of the company or the members of the association, as the case may be, may also be published or disclosed if, in the opinion of the Commissioner, the circumstances of the case justify it.

94. **Service of notice when family is disrupted or firm is dissolved or business is discontinued :** (1) Where a Hindu Undivided Family has been partitioned, notice under this Act shall be served on the person who was the last manager of the Hindu Undivided Family, or if such person cannot be found, then on all adults who were members of the Hindu Undivided Family, immediately before the partition.
- (2) Where a firm or an association of persons is dissolved, notices under this Act may be served on any person who was a partner (not being a minor) of the firm, or a member of the association, as the case may be, immediately before its dissolution.
- (3) Where an assessment is to be made in respect of business which has been discontinued, a notice under this Act shall be served in the case of a firm or an association of persons on any person who was a member of such firm or association at the time of its discontinuance or in the case of a company on the principal officer thereof.
95. **Power to call for information or statement from bank, post office, railway, etc:** Subject to the provisions of any law for the time being in force, the Commissioner, may require, by notice, any bank, post office, railway, transporter, carrier, shipper, owner or lessee of a warehouse, or clearing, forwarding or transporting agent to furnish to him any information or statement useful for, or relevant to, any proceedings under this Act or to produce before him any accounts registers, documents or other records in the possession of such bank, post office, railway, transporter, carrier, shipper, owner or lessee of a warehouse or clearing, forwarding or transporting agent for examination for the purposes of this Act.
96. **Power to collect statistics :** (1) If the Commissioner considers that for the purposes of better administration of this Act it is necessary so to do, he may by notification in the Official Gazette, direct that statistics be collected relating to any matter dealt with, by or in connection with this Act.
- (2) Upon such direction being made, the Commissioner or any person or persons authorised by him in this behalf may by notification in the Official Gazette, and if found necessary by notice in any news paper or in such other manner as in the opinion of the Commissioner or the said person, is best calculated to bring the notice to the attention of dealers and other person or persons, call upon all dealers or any class of dealers or persons to furnish such information or returns as may be stated therein relating to any matter in respect of which statistics are to be collected. The form in which, the persons to whom or the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be such as may be prescribed.
97. **Power to take evidence on oath :** (1) A taxing authority or an Appellate Authority shall for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely.
- Enforcing the attendance of any person and examining him on oath or affirmation.
 - Compelling the production of documents and impounding or detaining them.
 - issuing commissions for the examination of witnesses;
 - requiring or accepting proof of facts by affidavits;
 - any other matter as may be prescribed.

- (2) Every proceedings under this Act before a taxing authority or an Appellate Authority shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 and the said authority shall be deemed to be a Civil Court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973. (Central Act 45 of 1860 Central Act 2 of 1874)

98. Transfer to defraud revenue void : (1) Where, during the pendency of any proceedings under this Act any person liable to pay any tax or other dues creates a charge on, or transfers any movable or immovable property belonging to him in favour of any other person with the intention of defrauding any such tax or other dues, such charge or transfer shall be void as against any claim in respect of any tax or other dues payable by such person as a result of the completion of the said proceedings.

- (2) Where any person liable to pay tax or other sum payable under this Act has during, the pendency of any proceedings under this Act or after completion thereof, created a charge on or parted with possession by any mode of transfer including sale, mortgage, gift or exchange, of any of his assets in favour of any other person and the Commissioner is of the opinion that such charge or transfer becomes void under sub-section (1), then the Commissioner shall issue a notice and hold enquiry and decide whether the charge or transfer became void under sub-section (1).

- (3) If, after holding such enquiry the Commissioner comes to a conclusion that the charge or transfer is void, he shall make an order declaring such charge or transfer to be void for the purposes of this Act.

Explanation- In this section, 'assets' includes land, building, machinery, plant, shares, securities and fixed deposits in banks, to the extent to which any of the assets aforesaid does not form part of the stock-in-trade of the business of the dealer.

99. Bar to certain proceedings : (1) No assessment made and no order passed under this Act or the rules made thereunder by any authority shall be called in question in any Court, and save as is provided in this Act, no appeal shall lie against any such assessment or order.

- (2) No injunction shall be granted by any Court other than the High Court of the State or the Supreme Court of India in respect of any assessment made or any proceedings initiated, or in respect of any action taken, or to be taken, in pursuance of any provisions of this Act or the rules made thereunder

100. Indemnity : No suit, prosecution or other legal proceedings shall lie against any officer of Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

101. Automation : (1) The Government shall endeavour to introduce and establish an automated -data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.

- (2) In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the dealers and the authorities appointed or constituted under this Act.

- (3) The provisions contained in the information Technology Act. 2000, and the rules made and directions given under that Act, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificate, shall, in so far as they may apply to the procedures under this Act, apply.

- (4) Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions, and the criteria for any selection shall be treated as confidential.

102. Returns etc. to be confidential : (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal Court) or in any record of any assessment proceedings, or any proceedings relating to the recovery of a demand, prepared for the purposes of this

Act shall, save as provided in sub-section (3), be treated as confidential; and notwithstanding anything contained in the Indian Evidence Act, 1972, no Court shall save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

- (2) Save as provided in sub-section (3), if any employee of the Government discloses any of the particulars referred to in subsection (1), he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Government-

- (3) Nothing contained in this section shall apply to the disclosure-
- (a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purposes of any prosecution under the Indian Penal Code, 1960 or the Prevention of Corruption Act, 1988, or this Act, or any other law for the time being in force, or
 - (b) of any such particulars to the Government or to any person acting in the execution of this Act or to any person for the purposes of this Act, or
 - (c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demands, or
 - (d) of any such particulars to a Civil Court in any suit, to which the Government is a party, which related to any matter arising out of any proceedings under this Act, or
 - (e) of any such particulars to any officer appointed by the Comptroller and Auditor-General of India for the purpose of audit of tax receipts or refunds, or
 - (f) of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the Sales Tax Department to any person or persons appointed as Commissioner under any Enquiry Act or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry, or
 - (g) of any such particulars to an officer of the Central Government or any Government as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty imposed by it, or
 - (h) of any such particular to the Director, Bureau of Economics and Statistics or any officer serving under him or to any person or persons authorised under sub-section (2) of section 96 as may be necessary for enabling the Director or such person or persons to carry on their official duties, or
 - (i) of any such particulars to an officer of the Central Government or any Government as may be necessary for the administration of any law in force in India, or
 - (j) of any such particulars in publication of any information relating to a class or dealers of class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

103.

Appearance before any authority in proceedings : (1) Any person who is entitled or required to appear before any authority including the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required to appear personally for examination on oath or affirmation, may appear-

- (a) By his relative or a person regularly employed by him, or
- (b) by a legal practitioner, Chartered Accountant or Cost Accountant who is not disqualified by or under sub-section (2), or

- (c) by a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section

only if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant or sales tax practitioner is authorised by such person in the prescribed form, and such authorisation may include the authority to act on behalf of such person in such proceedings.

- (2) The Commissioner may by an order in writing and for reasons to be recorded therein disqualify for such period as is stated in the order from appearing before any such authority, any legal practitioner, Chartered Accountant, Cost Accountant or sales tax practitioner-
 - (i) who has been removed or dismissed from Government service, or
 - (ii) who being a sales tax practitioner, or legal practitioner, Cost Account or a Chartered Accountant is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by a authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.
- (3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.
- (4) Any person against whom any order of disqualification is made under this section may, within one month of the date of communication of such order appeal to the Appellate Tribunal to have the order cancelled or modified the order of the Commissioner shall not effect until one month of the making thereof or, when an appeal is preferred, until the appeal is decided.
- (5) The Commissioner may, at any time, suo-motu or on an application made to him in this behalf, revoke or modify any order made against a person under sub-section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions as may be contained in such order.

104. Power to write off demand : Where a demand against a dealer for a year or years payable under this Act including the Central Sales Tax Act, 1956 has been outstanding for more than ten years from the year during which such demand is created, and such demand has been rendered irrecoverable for want of any kind of property of the dealer for being attached and sold, without prejudice to the provisions of any other law or rules providing for writing off a demands, such demand may be written off through an order in writing, subject to such restrictions and conditions as may be prescribed.

105. Determination of disputed questions : (1) If any question arises, otherwise than in proceedings pending before an Appellate Authority or an Appellate Tribunal or a Court, whether or not-

- (a) any person or association of persons, society, club, firm, company, corporation, undertaking or Government Department is a dealer, or
- (b) any transaction is a sale or purchase and, if so, the sale or purchase price, as the case may be, therefore, or
- (c) any particular dealer is required to obtain registration, or
- (d) any particular goods purchased or sold by a registered dealer are covered by his certificate of registration, or
- (e) any tax is payable in respect of any particular sale or purchase and, if so, the point at which tax is leviable and the rate thereof, or
- (f) any goods is if taxable and, taxable, the point at which and the schedule under which it is taxable and the rate thereof, or

- (g) any goods or classes of goods should be specified in the certificate of registration issued under this Act, or
- (h) any transaction, contract or agreement or arrangement in works contract or an operating lease, or
- (i) any particular thing done to any goods amount is to or results in the manufacture of goods within the meaning of that terms, or
- (j) any set-off can be claimed on any particular transaction of purchase and if it can be claimed, what are the conditions and restrictions subject to which such set-off can be claimed,

the Commissioner shall make an order determining such question:

Provided that, before giving such decision, the Commissioner may, in his discretion, ask an officer appointed to assist him to make such inquiries as he considers necessary for the decision of the question.

- (2) Any registered dealer or any association of trade, commerce, industry may apply in the prescribed form and manner to the Commissioner for determination of such question and the Commissioner shall, after giving the applicant a reasonable opportunity of being heard, make an order determining such question.
- (3) No question which arises from an order already passed, in the case of an applicant, by any authority under this Act or the Tribunal, shall be entertained for determination under this section.
- (4) No decision of the Commissioner under this section shall affect the validity or operation of any order passed earlier by any prescribed authority, appellate authority, appellate Tribunal or any Court.
- (5) Subject to other provision of the Act, a decision given by the Commissioner under this section shall be final and binding on the applicant, and the Prescribed Authority.
- (6) The Commissioner, for reasons to be recorded in writing may, on his own motion review an order passed by him under this section and pass such order thereon as he thinks just and proper. The Commissioner may direct that the order or review shall not affect the liability of the person in whose case the review is made in respect of any sale or purchase effected prior to the review and may likewise if the circumstances so warrant direct accordingly in respect of any other person similarly situated.

Provided that no order shall be passed under this sub-section unless the dealer or the person in whose case the order is proposed to be passed has been given a reasonable opportunity of being heard;

Provided further that, before initiating any action under this subsection, the Commissioner shall obtain prior permission of the Government.

106.

Power of Government to make rules : (1) The Government may, subject to the condition of previous publication, make rules, by notification, for carrying out the purposes of this Act ;

Provided that if the 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 publications;

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

- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for-
 - (a) all matters expressly required or allowed by this Act to be prescribed;
 - (b) the fees to be paid in connection with the registration, memorandum of appeals, petition for revisions, certified copies of orders, petitions, other matters and any other matter ancillary or incidental thereof, and
 - (c) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to be purposes of this Act.

- (3) In making any rules under this section, the Government may direct that a breach thereof shall be punished with fine not exceeding five thousand rupees and, when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of such offence.
- (4) The 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 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.

107.

Repeal and saving : (1) The Assam General Sales Tax Act, 1993 and the Assam Taxation (On Luxuries) Act, 1997 (hereinafter referred as the repealed Acts) as is in force in the State are hereby repealed from the date of commencement of this Act.

- (2) The repeal shall not-
 - (a) revive anything not in force or existing at the time at which the repeal takes effect, or
 - (b) affect the previous operation of related Acts or anything done or suffered thereunder, or
 - (c) affect any right, privilege, obligation, or liability acquired, accrued to incurred under the repealed Acts, or
 - (d) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Act, or
 - (e) affect any investigation, enquiry, assessment, proceedings, any other legal proceedings for remedy instituted, continued or enforced under the repealed Acts;

and any such penalty, forfeiture or punishment as aforesaid or any proceedings for remedy instituted, continued, or enforced under the repealed Acts shall be deemed to be instituted, continued or enforced under the corresponding provisions of this Act.

- (3) All rules made and notifications or orders issued under the provisions of the repealed Acts and or the rules made thereunder and in force on the date of the commencement of this Act, shall remain in force unless such rules and notifications are superseded in express terms or by necessary implication by the provisions of this Act or the rules made and notifications issued thereunder.
- (4) Any reference to any section of the repealed Acts in any rule, notification, regulation or circular shall be deemed to refer to the relevant corresponding section of this Act, until necessary amendments are made in such rule, notification, regulation or circular.
- (5) The limitations provided in this Act shall apply prospectively, and all events occurring and all issues arising prior to the date commencement of this Act, shall be governed by the limitations as provided under the repealed Acts.

108.

Stock brought forward during transition : (1) A registered dealer under this Act shall be entitled to input tax credit in respect of any sales tax paid under the Assam General Sales Tax Act, 1993 on taxable goods held as opening stock as on the date of commencement of this Act, if such goods were purchased not more than twelve months prior to the date of commencement of this Act;

Provided that no tax credit under this section shall be allowed unless-

- (i) the dealer has in his possession, sale vouchers issued by a dealer registered under the Assam General Sales Tax Act, 1993, against the purchases of the said goods,
- (ii) the goods are intended to be used for the purposes specified in sub-section (3) of section 14, and

- (iii) goods are included in the statement of taxable goods prescribed under sub-section (2).
provided further that any rule under this Act may be made so as to have the retrospective effect.
- (2) Within a period of thirty days of the appointed day, all registered dealers who claim input tax credit under the provisions of this section shall furnish in such form and to such authority as may be prescribed, a statement of such claim along with an inventory of such taxable goods under this Act held in stock on the appointed day. A registered dealer who has submitted the statement of taxable goods under this sub-section shall not be permitted to make any changes in the details of such statement if such changes result in increase in the tax credit claimed in the statement of taxable goods.
- (3) Such input tax credit shall be available as the outstanding credit brought forward for being availed of in six equal instalments commencing after three months from the appointed day, in the manner as may be prescribed.
- (4) No tax credit can be availed of for opening stock of goods that were taxable at last point under the Assam General Sales Tax Act, 1993 held at the time of commencement of this Act.
- "(5) (a) Where documentary evidence of sales tax charged or paid is available, the value on which the sales tax was calculated shall be used as the basis for claiming the credit. The tax rate applied to that value shall be the tax rate under this Act or under the Assam General Sales Tax Act, 1993, since repealed, whichever is lower.
(b) in the absence of the evidence specified at clause (a) the amount that can be claimed as credit shall be based on ninety percent of the purchase value. The tax component which can be claimed as a credit shall be calculated by the use of the tax fraction applied to this value. The tax rate applied to the reduced purchase value shall be the tax rate under this Act or under the Assam General Sales Tax Act, whichever is lower."
- (6) The provisions of section 14 shall apply mutatis-mutandis in respect of the input credit to be availed of under this section.
- (7) If the Commissioner is satisfied that a dealer-
 - (a) has claimed input tax credit for such stock for which he is not entitled for claiming tax credit as per the provisions of section 14 or proviso to sub-section (1) of this section, or
 - (b) has claimed tax credit in excess of what is admissible under sub-section (1) of this section. he may, after giving the dealer a reasonable opportunity of being heard direct him to pay a penalty equal to twice the amount of tax credit so claimed.

109.

Transitional provisions : (1) A registered dealer who would have continued to be so liable to pay tax under the Assam General Sales Tax Act. 1993 had this Act not come into force, shall be deemed to be a registered dealer under this Act till a fresh registration is granted to him in terms of the provisions of this Act.'

- (2) Notwithstanding anything contained elsewhere in this Act.-
 - (a) Any person appointed as the Commissioner, Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes, Inspector or Taxes or any other person appointed to assist the Commissioner under the repealed Acts and continuing in the office immediately before the appointed day, shall, on and from the appointed day, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Additional Commissioner of Taxes, Joint Commissioner of Taxes, Deputy Commissioner of Taxes, Senior Superintendent of Taxes, Superintendent of Taxes, Inspector of Taxes or ceases to be the person appointed to assist the commissioner.
 - (b) Any dealer liable to furnish return under the repealed Acts immediately before the appointed day, shall furnish such return in respect of tax payable for sales or purchases made up to the day immediately before such appointed day and pay tax in accordance with the provisions of the

repealed Acts and all proceedings for the assessment or reassessment of any dealer or person in respect of such period may be taken or continued as if this Act had not been passed.

- (c) Any order delegating any power under any Act or the rules made thereunder, by the Commissioner to any person appointed, by designation, to assist him before the appointed day, which is in force on the day immediately before such appointed day, on and from such appointed day, shall, continue to be in force, until the Commissioner amends, varies or rescinds such order after such appointed day under this Act.
 - (d) Any dealer, who is no longer liable to pay tax under the repealed Acts and whose accounts, registers or documents have been seized under that Act, shall continue to be retained in accordance with the provisions of that Act on or after the appointed day;
 - (e) All forms of challan (Form-12), delivery notes (Form-24), transit pass (Form-25) and despatch notes (Form-35) prescribed by the rules made under the Assam General Sales Tax Act, 1993 and continuing in the force on the day immediately before the appointed day shall, with effect from such appointed day, continue in force and shall be used mutatis mutandis for the purpose for which they were being used before such appointed day until the Commissioner directs, by notification, the discontinuance of the use of such forms with effect from a date as may be specified in the notification.
 - (f) Any application for revision arising from any order passed before the appointed day or any appeal arising from any assessment of tax or any other order made before such appointed day or any application for refund or for rectification in respect of any period before such appointed day, under the repealed Acts, if made before such appointed day and is pending on such appointed day, or if made on or after such appointed day, shall be disposed of in accordance with the provisions of the repealed Acts;
 - (g) Any other authority to whom power in this behalf has been delegated by the Commissioner under the repealed Acts may on its or his own motion, revise any order passed before the appointed day in accordance with the provision of that Act;
 - (h) All check-posts erected by the Government under the provisions of the repealed Acts and the deemed check-posts notified by the Commissioner under section 46 of the Assam General Sales Tax Act, 1993 shall on and from the appointed day be deemed to have been erected or notified, as the case may be, under the provisions of this Act until the Government or the Commissioner, by notification, provides otherwise; and
 - (i) Any security or additional security furnished under the provisions of the Assam General Sales Tax Act, 1993 in respect of grant of registration certificate or continuation of the registration certificate or for safe custody and proper use of any form or declaration or certificate prescribed under the provisions of the said Act shall be deemed to have been furnished for the purposes under this Act.

Provided that nothing contained in this clause shall preclude the Prescribed Authority from demanding any additional security from a registered dealer under this Act,
- (3) All transporters who are registered under the repealed Acts, shall be deemed to have been registered under this Act with effect from the appointed day.
 - (4) In respect of a registered unit which had been enjoying the benefits of Sales Tax concession under the Assam Industries (Sales Tax Concessions) Scheme, 1997 and

any other such schemes immediately before the appointed day and it would have continued to be so eligible for any period which is to end after the appointed day had this Act not come into force, the Government may formulate appropriate scheme in conformity with the provisions of this Act to substitute the said Scheme for the period commencing on or after appointed day:

Provided further that when exemption is granted in the form of remission, the eligible unit shall be entitled to retain the part or whole of tax collected by way of subsidy from the Government subject to maximum permissible monetary limit and/or time limit and other conditions as may be prescribed in the appropriate scheme.

Amendment: In section 109, in sub-section (4) the proviso has been inserted by Assam Act No. X of 2007, published in the Assam Gazette vide Notification No. LGL.6/2003/Pt./106 Dtd. the 29th March, 2007.

- 110. Power to remove difficulties:** If any difficulty arises in giving effect to the provisions of this Act, the Government may, by notification in the Official Gazette, make such provisions, not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.