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The 11th May, 1965

No.LJL.17/65 3.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

(Received the assent of the Governor on the 8th May 1965)

ASSAM ACT VI OF 1965

THE ASSAM PASSENGERS AND GOODS TAXATION (AMENDMENT) ACT, 1965

[Published in the *Assam Gazette* Extraordinary, dated 11th May, 1965]

An

Act

further to amend the Assam Passengers and Goods Taxation Act, 1962.

Preamble

Whereas it is expedient further to amend the Assam Passengers and Goods Taxation Act, 1962, hereinafter called the principal Act, in the manner hereinafter appearing ;

Assam Act
XVI of
1962.

It is hereby enacted in the Sixteenth Year of the Republic of India as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam Passengers and Goods Taxation (Amendment) Act, 1965.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Substitution of Section 9 of Assam Act XVI of 1962. 2. For Section 9 of the principal Act, the following shall be substituted, namely:—

“Penalty for non-payment of tax. 9. If the prescribed authority is satisfied that any owner is liable to pay tax under the provisions of this Act in respect of any period but has failed to pay the tax or any owner has allowed any passenger to travel without a ticket or goods to be carried in a taxable vehicle without issuing a receipt as required under Section 5 of the Act, the said authority may, after giving the owner a reasonable opportunity of being heard, assess the amount of tax, if any, due from the owner, and also direct that the owner shall pay, by way of penalty in addition to the tax payable by him, a sum not exceeding one thousand rupees:

Provided that no penalty under this Section shall be imposed in respect of the same facts on which prosecution under this Act has been instituted.”

Insertion of Section 15A in Assam Act XVI of 1962. 3. After Section 15 of the principal Act, the following shall be inserted as Section 15A, namely:—

“Seizure of books of accounts. 15A. If the prescribed authority has reason to suspect that any owner is attempting to evade payment of any tax under the Act, he may, for reasons to be recorded in writing, seize such accounts, registers, ticket books, receipt books or documents of the owner as may be necessary and retain the same only for so long as may be necessary for the purpose of the Act, and shall grant a receipt to the owner for the same.”

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