



The 27th March 1960
No.LJL.57/58.—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 27th March 1960)

ASSAM ACT No.VIII OF 1960

THE ASSAM BOARD OF REVENUE ACT, 1959

(As passed by the Assembly)

[Published in the *Assam Gazette*, Extraordinary, dated the 31st March 1960

An

Act

to provide for the constitution of a Board of Revenue for the State of Assam.

Preamble. WHEREAS it is expedient to provide for the constitution of a Board of Revenue for the State of Assam for the purpose and in the manner hereinafter appearing :

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

CHAPTER I

Preliminary

Short title, extent and commencement. 1. (1) This Act may be called the Assam Board of Revenue Act, 1959.

(2) It extends to the whole of the State of Assam.

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

Definitions. 2. In this Act, unless there is anything repugnant in the subject or context—

(1) "Board" means the Assam Board of Revenue constituted under Section 3.

(2) "Prescribed" means prescribed by rules made under this Act.

(3) "Schedule" means schedule to this Act.

CHAPTER II

Constitution, Powers and Functions of the Assam Board of Revenue

Constitution of the Board. 3. (1) With effect from such date as the State Government may, by notification in the Official Gazette appoint, there shall be constituted for the State of Assam a Board to be known as "the Assam Board of Revenue" (hereinafter referred to as "the Board").

Membership of the Board. (2) The Board shall consist of two members to be appointed by the State Government.

Qualifications of the member. (3) A member of the Board shall either be a person who, in the opinion of the State Government, is by reason of his wide administrative or judicial experience is fitted to serve on the Board or a person who is qualified to be appointed as Judge of a High Court.

Appointment of Chairman. (4) The State Government shall appoint one of the members of the Board to act as the Chairman thereof.

Power to Co-opt member. (5) In hearing appeals under Section 4 or in case of review of orders of the Board under Section 7, the Board shall co-opt according to the nature of the case, an additional member from amongst the officers appertaining to the Department administering the enactment specified in Schedule 'A' to be nominated in this behalf by the State Government by a notification in the Official Gazette.

Age limit. (6) No person shall be retained as member after he has attained the age of sixty years.

Salary. (7) On their appointment, the Chairman and the member may be paid such salary as may be prescribed. The member co-opted under sub-section (5), shall not be entitled to any salary as member of the Board.

Powers and functions of the Board. 4. (1) The Board shall have the powers and jurisdiction to entertain appeals and revise decision in revenue cases arising under the provisions of the enactments as are specified in the Schedule A.

(2) On and from the commencement of this Act, the powers and jurisdiction to entertain appeals and revise decisions in revenue cases arising under the provisions of the enactments specified in sub-section (1) as was vested in the Assam High Court under the Assam Revenue Tribunal (Transfer of Powers) Act, 1948 or in the authority appointed by general or special order of the State Government referred to in the said Act shall cease and shall be transferred to the Board and on such transfer the Board shall have the powers and jurisdiction to entertain appeals and revise decisions.

Assam Act
IV of 1948.

(3) Save and except those provided in sub-section (2) all appeals and applications for revision in revenue cases as are instituted to the State Government or the authority appointed by general or special order of the State Government by or under any of the enactments specified in sub-section (1) shall deem to have been instituted before the Board and shall be decided as if they were instituted before it.

Duties of the Board. 5. (1) Without prejudice to the generality of the provisions contained in Section 4, the duties and functions of the Board shall be and are hereby declared to be:--

(a) to take over certain functions of the administrative and superintending nature as may be prescribed from the existing Boards of Sales Tax and Agricultural Income Tax ;

- (b) the general superintendence of the revenues of the State of Assam from whatever source they may arise, and the recommendations of such proposition to the State Government as in the judgment of the Board may be calculated to augment or improve these revenues ;
- (c) superintendence and control of all persons employed in the executive administration of the public revenue ; and
- (d) such superintendence and control over the acquisition of land under the laws for the time being in force as are now exercised by the State Government.
- (2) It shall be competent for the State Government to assign, by notification, to the Board such other duties and functions as they may deem fit.

No appeal to lie 6. No appeal or revision shall lie against any order passed by the Board in the exercise of its powers of appeal or revision under this Act.

Review of orders of the Board. 7. (1) The Board may, either on its own motion or on the application of any party interested, review its own decision or order in any case and pass in reference thereto such order as it thinks fit :

Provided that no such application made by any party shall be entertained unless the Board is satisfied that there has been a discovery of new and important matter or evidence which after the exercise of due diligence was not within the knowledge of such party, or could not be produced by him at the time when its decision was made, or that there has been some mistake or error apparent on the face of the record, or for any other sufficient reason :

Provided further that no such decision or order shall be varied or revised unless notice has been given to the parties interested to appear and an opportunity has been given to be heard in support of such order.

(2) An application for review under sub-section (1) by any party shall be made within ninety days from the date of the decision or order of the Board.

(3) In computing the period of limitation, the provisions of the Indian Limitation Act, 1908 applicable to applications for review of a judgment or order of a civil court shall, so far as may be, apply to applications for review under this Section. Act IX of 1908.

Disposal of pending case. 8. All proceedings pending before the Assam High Court or the authority referred to in sub-section (2) of Section 4, as the case may be, immediately before the date of commencement of this Act shall be deemed to have been instituted before the Board and shall be decided as if they were instituted before the Board.

Manner of 9. All orders passed by the Board shall be executed
 executing in the manner in which similar orders, if passed by the
 orders pas- State Government or other competent authority, as the
 sed by the case may be, could have been executed.
 Board.

CHAPTER III

MISCELLANEOUS

Rules. 10. (1) The State Government may, by notification
 in the Official Gazette, make rules consistent with the
 provisions of this Act for carrying out the purposes of
 this Act save in regard to the matters specified in
 Section 11.

(2) All rules under this Section shall be laid for
 not less than fourteen days before the Assam Legis-
 lative Assembly as soon as possible after they are
 made and shall be subject to such modifications as
 the Legislative Assembly may make during the session
 in which they are so laid or the session immediately
 following.

Regulations 11. (1) Subject to the previous sanction of the
 for the State Government the Board shall, from time to time,
 the business frame regulations consistent with the provisions of this
 and proce- Act and rules made under Section 10 for regulating
 dure for the its procedure and disposal of its business.
 Board.

(2) The regulations made under sub-section (1)
 shall be published in the Official Gazette.

Repeal and 12. (1) The enactments specified in the third
 savings. column of Schedule 'B' are hereby repealed or amend-
 ed to the extent mentioned in the fourth column
 thereof.

(2) All orders issued and things done under
 any of the enactments hereby repealed shall, so far as
 may be, be deemed to have been issued and done
 under this Act.

SCHEDULE 'A'

(See Section 4)

Serial No.	Act	Jurisdiction
1	The Assam Land and Revenue Regulation, 1886 (I of 1886).	1. Application against sale of estates for arrears of revenue under Section 81. 2. Appeal against the original or appellate order passed by the Deputy Commissioner under Section 147(a). 3. Revision under Section 151.

Serial
No.

Act

Jurisdiction

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| | | 4. Appeal against annulment order passed by the Commissioner under proviso to rule 149 of the Regulation. |
| | | 5. Appeal against orders passed by the Deputy Commissioner and the Subdivisional Officer under Fishery Rule II framed under the Regulation and the Indian Fisheries Act, 1897 (IV of 1897). |
| | | 6. Appellate or revisionary powers under note 3 of Instruction 88 issued under the Regulation. |
| 2 | The Opium Act, 1878 (I of 1878). | 1. Appeal or revision under rule for the time being in force made under Section 5. |
| | | 2. Appeal or revision against an order passed under Sections 23, 24 and 25. |
| 3 | The Assam Local Rates Regulation, 1879 (III of 1879). | Appeal under Section 8 against the order of any officer appointed under Section 6 to assess or collect the rates. |
| 4 | The Assam Forest Regulation, 1891 (VII of 1891). | 1. Appeals in matters of Sections 11, 12, 13 and 14. |
| | | 2. Revision under Section 20 of arrangements made under Section 13 or 16. |
| | | 3. Appeals and revisions under the rules for the time being in force made under the Regulation. |
| 5 | The Eastern Bengal and Assam Excise Act, 1910 (I of 1910). | 1. Appeal against the order of the Excise Commissioner, the District Collector or a Collector other than the District Collector and power to call for proceedings and revise orders under Section 9. |
| | | 2. Decision regarding technical defects, irregularities and omission under Section 27. |

Serial No.	Act	Jurisdiction
6	The Bengal Public Demands Recovery Act, 1913 (III of 1913).	Revision of order passed by Commissioner under Section 53.
7	The Assam (Temporarily-Settled Districts) Tenancy Act, 1935 (III of 1935).	1. Application under Section 83(2). 2. Appeal under Section 98. 3. Application under Section 102
8	The Assam Motor Vehicles Taxation Act, 1936 (IX of 1936).	Revision of orders under Section 17.
9	The Motor Vehicles Act, 1939 (IV of 1939).	Appeals against the order of the State Transport Authority in any matter falling under clauses (a), (b), (c), (d), (e) and (f) of Section 64.
10	The Assam Agricultural Income-Tax Act, 1939 (IX of 1939).	Power to hear reference petition regarding questions of law arising out of the orders of the Commissioner of Agricultural Income-Tax under Sections 24 and 27.
11	The Assam Sales Tax Act, 1947 (XVII of 1947).	Power to hear reference petitions regarding questions of law arising out of the orders of the Assistant Commissioner or Commissioner of Taxes under Sections 30 and 31.
12	The Assam Municipal Act, 1956 (Assam Act XV of 1957).	Appeal under Section 322.
13	The Northern India Ferries Act, 1878 (Act XVII of 1878).	Appeals against the settlement of Ferries by the Deputy Commissioners and the Subdivisional Officers or by any local Authority".

SCHEDULE 'B'

(See Section 12)

Year	No.	Act	Extent of repeal or amendment
1939	I	... The Assam Commissioners' Powers Distribution Act, 1939.	The whole.
1947	XII	... The Assam Commissioners' (Transfer of Powers) Act, 1947.	Do.
1948	IV	... The Assam Revenue Tribunal (Transfer of Powers) Act, 1948.	Do.
1910	I	... The Eastern Bengal and Assam Excise Act, 1910.	For Section 9 of the Act as amended by the Assam Excise (Amendment) Act 1955 (Assam Act XXIII of 1955) the following shall be substituted, namely:— <p>“9(1) Orders passed by the Excise Commissioner, the District Collector or a Collector other than the District Collector under this Act or under any rule made hereunder shall be appealable to the Assam Board of Revenue.</p> <p>(2) In hearing appeals under sub-section (1), the Assam Board of Revenue may call for the proceedings held by any officer and pass such orders thereon as it may think fit.”</p> <p>2. In sub-section (2) of Section 27, for the word “Board” the words “Assam Board of Revenue” shall be substituted.</p>

B. C. BARUA,

Secy. to the Govt. of Assam, Law Deptt.