

CHAPTER-XI
MISCELLANEOUS

51. Declaration of name of manager of business.— (1) Every dealer at the time of making the application for registration submit to the Prescribed Authority a declaration in Form-72, stating the name or names of the person or persons who shall act as the manager of business and is or are authorized to sign returns under the Act on their behalf, or to make statements in any enquiry under the Act, and all returns signed and statements so made by such person or persons shall be binding on such dealer.

(2) Where there is any change in the person or persons named in Form-72 as a manager of business under section 91 on account of death or otherwise, the registered dealer or his legal representative, as the case maybe, shall inform the Prescribed Authority within thirty days from the date of such change in the same Form.

52. Particulars to be furnished by Banks, Clearing Houses and others.—

(1) Every Bank in the State shall, if so required by the Commissioner, furnish any such particulars as he may require in respect of the transactions of any dealer with such Bank, including copies of statement of profit and loss account, trading account, balance sheet and stock inventory, filed by the dealer with such Bank.

(2) Every person who during the course of his business handles, possesses or manufactures any goods liable to tax under the Act, shall, if so required by any officer of the Department, furnish any such particulars as he may require in respect of the transaction of any dealer in so far as it relates to the goods handled, possessed or manufactured by him for or on behalf of such dealer.

53. Powers to take evidence on oath under section 97.— Any tax authority or an Appellate Authority may issue a summons in Form-73 for the production of any document or the appearance of any person.

54. Disclosure of information.— The Commissioner may furnish the particulars referred to in sub-section (3) of section 102, an application made in this behalf, in Form-74:

Provided that no such particulars of documents shall be furnished by any authority appointed to assist the Commissioner unless a written sanction is accorded by the Commissioner:

Provided further that the Officer obtaining particulars of such documents shall keep them as confidential and use them only for the purpose mentioned in the application in the lawful exercise of powers conferred by any Act or enactments.

55. Matters relating to appearance before any authority in proceedings by authorised agent or representative under section 103.— (1) The minimum prescribed qualifications of a Sales Tax Practitioner shall be:-

- (i) a degree in Commerce or business management from a recognised University;
- (ii) a degree in law from a recognised University;
- (iii) a retired member of the Assam Taxation Service not below the rank of the Superintendent of Taxes.

(2) When a dealer desires to be represented by an authorised agent or representative, he shall file a declaration in Form-75.

56. Power to write off demand under section 104.— (1) Demand may be written off through an order in writing:-

- (a) by the Prescribed Authority, if it does not exceed Rupees five thousand;
- (b) by the Deputy Commissioner, if it does not exceed Rupees twenty thousand;
- (c) by the Commissioner, if it exceeds Rupees twenty thousand but does not exceed Rupees one lac; and
- (d) by the Government, if it exceeds Rupees one lac.

(2) The Authority, specified in sub-rule (1), before proceeding for writing off shall ensure proper enquiry regarding existence of any movable and immovable properties of the defaulting dealer.

57. Procedure for determination of disputed questions under section 105.— (1) (a) Every dealer or every association of trade, commerce or industry desirous of raising a question for determination of the rate of tax on any goods shall make an application to the Commissioner in Form-76; and

- (b) Every dealer or every association of trade, commerce or industry before making such application shall deposit a fee of rupees one hundred and enclose with the application a copy of challan in proof of the payment of such fee.

(2) Every application referred to in clause (a) of sub-rule (1) shall be in quadruplicate;

(3) Separate application shall be made for each of the goods in respect of which determination of the rate of tax is sought.

(4) On receipt of the application, the Commissioner shall, after making such enquiry and calling for such additional information from the dealer or the association of trade, commerce or industry as he deems necessary and after giving such dealer or association of trade, commerce or industry an opportunity of being heard, pass an order determining the rate of tax in respect of the goods covered by the sale voucher received with the application.

(5) A copy of the order passed under sub-rule (4) shall be served on such dealer or association of trade, commerce or industry.

57A. Activities which are not to be treated as manufacturer.-The following activities shall not be treated as manufacturer for the purposes of the Act retrospectively with effect from 1st October, 2008, namely:-

- (a) **Saw mill**
- (b) Tea industry
- (c) Galvanization, corrugation of sheet or both,
- (d) Marble and decorative stone cutting from slab/sheets and polishing unit,
- (e) Paper cutting from roll paper,
- (f) Coal to washed coal, sized coal,
- (g) Conversion o plain rod to tor rod,
- (h) Refining and packaging of mustard oil,
- (i) Refining of engine oil,
- (j) Purification and/or packaging of drinking water,
- (k) Production of cooked food, sweet meats and namkins, if the investment in plant and machinery in a unit is less than ruppees five crores.
- (l) Conversion of coal to coke.

Explanation:- Some of the activities mentioned in the list above are not manufacture as per the definition of manufacture under the Act. Such activities are also mentioned above in order to remove any scope for mis-interpretation.

Amendment: After rule57, a new rule 57A has been inserted vide notification no FTX.55/2005/Pt-VI/41 Dtd. 3rd November, 2009 published in the Assam Gazette Extraordinary No.351 Dtd. 3rd November, 2009.