

THE ASSAM TAXATION (ON SPECIFIED LANDS) ACT, 1990

(ASSAM ACT NO. XII OF 1990)

[Published in the Assam Gazette, Extraordinary No. 89 dated 25th May, 1990]

An Act to provide for imposition of a tax on specified land

Preamble

WHEREAS it is necessary to make an addition to the revenues: Assam and, for that purpose, it is expedient to impose a tax on certain categories of land and to provide for matters connected therewith ;

It is hereby enacted in the Forty-First Year of the Republic of India as follows:

Short title, extent and Commencement

1. (1) This Act may be called the Assam Taxation (On Specified Lands) Act, 1990.
- (2) It shall extend to the whole of Assam.
- (3) It shall be deemed to have come into force on the First day of January, 1990.

Definitions

2. In this Act, unless the context otherwise requires,-

- (a) "annual Productivity" in respect of any specified lane means the productivity of such land determined in accordance with section 4 ;
- (b) "Commissioner" means the Commissioner appointed under sub-section (1) of section 15;
- (bb) "crude oil" means petroleum in its natural state before it has been refined or otherwise treated but from which water and foreign substances have been extracted.

Amendment: In the principal , section 2, after clause (b), a new clause (bb) has been inserted vide notification no.LGL.42/2004/10 Dated 29th December,2004 published in the Assam Gazette Extraordinary no. 262 Dated 29th December, 2004.

- (c) "green tea leaves" means the plucked and unprocessed green leaves of the plant, Camellia Sinensis (L) O Kuntze;
- (cc) "natural gas" means gas obtained from bore-holes and consisting primarily of hydrocarbons;

Amendment: In the principal Act , section 2, after clause (c), a new clause (cc) has been inserted vide notification no.LGL.42/2004/10 Dated 29th December, 2004 published in the Assam Gazette Extraordinary no. 262 Dated 29th December, 2004.

(d) "owner" in relation to any specified land means any person who is the immediate proprietor thereof or of any part thereof and includes, with reference to any specified land the possession of which or part whereof has been transferred by lease, mortgage or otherwise, the person to whom possession is so transferred so long as his right to possession subsists or, as the case may be, a liquidator, receiver, agent or any other person in charge of such specified land.

Amendment: *In the principal Act , section 2, clause (d) has been substituted vide notification no.LGL.42/2004/10 Dated 29th December, 2004 published in the Assam Gazette Extraordinary no. 262 Dated 29th December, 2004.*

[Prior to this sub-clause (d) read as follows:

(d) "owner" in relation to any tea estate means any person who is the immediate proprietor thereof or of any part thereof and includes, with reference to a tea estate the possession of which or part whereof has been transferred by lease, - mortgage or otherwise, the person to whom possession is so transferred so long as his right to possession subsists or, as the case may be, a liquidator, receiver, agent or any other person in charge of a tea estate;]

(e) "person" means and includes -

(i) an individual ;

(ii) a Hindu undivided or joint family ;

(iii) a company ;

(iv) a firm ;

(v) an association of persons or body of individuals whether incorporated or not ;

(vi) a department of any Government ;

(vii) a local authority ; and

(viii) every artificial juridical person, not falling within any of the preceding sub-clauses ;

(f) 'prescribed" means prescribed by rules made under this Act ;

(g) "section" means a section of this Act ;

(h) Specified land means-

(i) any land used or intends to be used for growing tea and for purpose ancillary thereto or any part of such land, in this Act referred to as tea estate, or

(ii) any land held for the purpose of obtaining or extracting coal or any part of such land, in this Act referred to as coal bearing land, or

(iii) any land held for the purpose of obtaining or extracting crude oil or any part of such land, in the Act referred to as crude oil bearing land, or

(iv) any land held for the purpose of obtaining or extracting natural gas or any part of such land, in the Act referred to as natural gas bearing land, or

(v) any land held for the purpose of obtaining or extracting lime stone or any part of

such land, in the Act referred to lime-stone bearing land;

Amendment: *In the principal Act , section 2, clause (h) has been substituted vide notification no.LGL.42/2004/10 Dated 29th December, 2004 published in the Assam Gazette Extraordinary no. 262 Dated 29th December, 2004.*

[Prior to this the clause (h) read as follow:

- (h) "specified land" means - any land used or intended to be used for growing tea and for purposes ancillary thereto or any part of such land, in this Act referred to as tea estate;]*
- (i) "State" means the State of Assam ;*
- (j) "State Government" means the Government of Assam;*
- (k) 'tea' means the plant Cammellia Sinensis (L) O Kuntze;*
- (l) "tax' means the tax due or levied under section 3.*

Amendments : (1) The words "Coal mine or" occurring in the definition of "owner" contained in section 2(d) has been deleted by Assam Ordinance No. II of 1994, w.e.f. 1-2-1994. This Ordinance was replaced by Assam Act No. XXIV of 1994 published in the Assam Gazette on 6-5-1994.

Prior to the above amendment clause (d) read as under:

"(d) "owner" in relation to any coal mine or tea estate means any person who is the immediate proprietor thereof or of any part thereof includes, with reference to a coal mine or tea estate the possession of which or part whereof has been transferred by lease, mortgage or otherwise, the person to whom possession is so transferred long as his right to possession subsists or, as the case may . liquidator, receiver, agent or any other person in charge of s mine or tea estate;"

(2) The definition of "specified land" as contained in clause (h) of section 2 has been substituted w.e.f. 1-2-1994 by Assam Ordinance No. II of 1994. This Ordinance was subsequently repealed by Assam Act No. XXIV of 1994 published in the Assam Gazette on 6-5-1994.

Prior to its substitution, clause (h) read as under:

"(h) "specified land" means -

- (i) any land used or intended to be used for growing tea and purposes ancillary thereto or any part of such land, in this referred to as tea estate, or*
- (ii) any land held for the purpose of obtaining or extracting coal or any part of such land, in this Act referred to as coal mine:*

Levy of tax

3. (1) Notwithstanding anything contained in any other law for the time being in force and subject to the provisions of this Act a tax shall levied and collected annually on and from the commencement of Act in respect of all specified lands in the State on the annual productivity of such land.

(2) Omitted.

Amendment: *In the principal Act, in section 3, sub-section (2) has been omitted vide Notification*

No.LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary No.52 Dated 12th February, 2009.

Prior to this the sub-section (2) read as follows:

(2) Notwithstanding anything contained in sub-section (1) and subject to sub-section (3) no tax shall be levied under sub-section (1) in respect of a tea estate for any year during which the total area specified land owned or held by the owner and used for intended to be used by him during that year for growing tea and for purposes ancillary thereto does not exceed thirty Bighas.

(2A) Notwithstanding anything contained in sub-section (1) and (2) and subject to sub-section (3), no tax shall be levied under sub-section (1) in respect of tea estate owned by the Assam Tea Corporation Limited or a period of five years on from 1st January, 2005 during which the total area of specified land owned or held by the Assam tea Corporation Limited and used for or intended to be used by them during those year for growing tea and for purposes ancillary thereto.

Provided that the State Government may, by notification in the Official Gazette, extend the period of exemption for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification.

Amendment: In the principal Act, in section 3, after sub-section (2), a new sub-section (2A) has been inserted vide notification no.LGL.42/2004/70 Dated 30th April, 2005 published in the Assam Gazette Extraordinary No.168 Dated 6th May, 2005.

(3) Omitted.

Amendment: In the principal Act, in section 3, sub-section (3) has been omitted vide Notification No.LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary No.52 Dated 12th February, 2009.

Prior to this the sub-section (3) read as follows:

(3) A Hindu undivided or joint family or firm shall be eligible for the exemption under sub-section (2) only if the aggregate area of all specified lands owned or held by each member of the family or firm and used or intended to be used jointly by the said family or firm for growing tea and purposes ancillary thereto does not exceed thirty Bighas.

Amendments : This section originally appeared as under:

- "3. (1) Notwithstanding anything contained in any other law for the time being in force and subject to the provisions of this Act a tax shall be levied and collected annually on and from the commencement of this Act in respect of all specified lands in the State on the annual productivity of such land.
- (2) Notwithstanding anything contained in sub-section (1) and subject to sub-sections (3) and (4) no tax shall be levied under sub-section (1) in respect of a tea estate for any year during which the total area of specified land owned or held by the owner and used for intended to be used by him during that year for growing tea and for purposes ancillary thereto does not exceed thirty Bighas.

- (3) The exemption under sub-section (2) shall be admissible for a period of five years -
- (a) from the first day of January, 1990 in case of an owner who was engaged in growing tea at the commencement of this Act; and
 - (b) in any other case for a period of five years from the date of commencement of production of green tea leaves by the owner.

Explanation.- For the purposes of clause (b) production of green tea leaves by an owner shall be deemed to have commenced on the date from which green tea leaves are plucked for the purpose of processing either by himself or by any other person.

- (4) A Hindu undivided or joint family or firm shall be eligible for the exemption under sub-section (2) only if the aggregate area of all specified lands owned or held by each member of the family or firm and used or intended to be used jointly by the said family or firm for growing tea and purposes ancillary thereto does not exceed thirty Bighas."

(1) In sub-section (2) the words, figure and bracket, "and (4)" occurring after "sub section (3)" was omitted by Assam Act No. VII of 1997 w.e.f. 31-3-1997.

(2) Sub-section (3) was omitted and the existing sub-section (4) was renumbered as sub-section (3) by Assam Act No. VII of 1997 w.e.f. 31-3-1997.

Determination of annual productivity.

4. The annual productivity of specified land in respect of any year shall be determined by aggregating,-

- (i) In case of tea estate, the quantity in kilograms of green tea leaves produced in the tea estate during the year and after deducting therefrom such quantity of such green tea leaves as is required to be deducted by virtue of any provision of this Act or rules thereunder;
- (ii) in case of a coal bearing land, the quantity in metric tones of coal extracted or obtained from such land during the year;
- (iii) in case of a crude oil bearing land, the quantity in metric tones of crude oil extracted from such land during the year;
- (iv) in case of natural gas bearing land, the quantity in cubic metre of natural gas produced from such land during the year;
- (iv) in case of lime stone bearing land, the quantity in metric tones of lime-stone extracted from such land during the year;

Provided that in respect of a specified land which yields more than one item, the productivity of all such items taken together shall be the annual productivity of such specified land:

Provided further that in determining the annual productivity of specified land under this section, a fraction of kilogram, metric tonne or cubic metre, as the case may be, shall be ignored.

Amendment: In the principal Act, section 4 has been substituted vide notification no.LGL.42/2004/10 Dated 29th December, 2004 published in the Assam Gazette Extraordinary no. 262 Dated 29th December, 2004.

[Prior to this the section (4) read as follow:

4. The annual productivity of any land in respect of any year shall be determined by aggregating the quantity in kilograms of green tea leaves produced in the tea estate during the year, and after deducting therefrom such quantity of green tea leaves as is required to be deducted by virtue of any provision of this Act or rules thereunder :

Provided that in determining the annual productivity of any land under this section a fraction of kilogram shall be ignored.]

Amendments : (1) Section 4 has been substituted w.e.f. 1-2-1994 by Assam Ordinance No. II of 1994. This Ordinance was repealed by Assam Act No. XXIV of 1994 published in the Assam Gazette on 6-5-1994.

Prior to its substitution, section 4 originally, stood as under:

"4. The annual productivity of any land in respect of any year shall be determined by aggregating -

(i) in case of a tea estate, the quantity in kilograms of green tea leaves produced in the tea estate during the year, and

(ii) in case of a coal mine, the quantity in metric tones of coal extracted or obtained from such mine during the year;

and after deducting therefrom such quantity of green tea leaves or, as the case may be, coal as is required to be deducted by virtue of any provision of this Act or rules thereunder :

Provided that in determining the annual productivity of any land under this section a fraction of kilogram or as the case may be, metric tone shall be ignored."

Rate of tax

5. The rate of tax under section 3 shall be as follows: -

- (a) in case of a tea estate, for every kilogram of the annual productivity of such tea estate shall be-
- (i) Omitted.
- (ii) twenty five paise, - if the aggregate area of specified lands held by an owner does not exceed forty hectares;
- (iii) forty paise, - if the aggregate area of specified lands held by an owner exceeds forty hectares;
- (iv) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be thirty five paise.

Amendment: In the principal Act, in section 5, clause(a) has been substituted vide notification no.LGL.42/2004/92 Dated 29th August, 2009 published in the Assam Gazette Extraordinary no.

261 Dated 29th August, 2009. It shall come into force on the first day of January, 2010.

[Prior to this the clause (a) read as follow:

- (i) Omitted
 - (ii) twenty paise, - if the aggregate area of specified lands held by an owner does not exceed forty hectares;
 - (iii) thirty two paise, - if the aggregate area of specified lands held by an owner exceeds forty hectares;
 - (iv) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be nine twenty nine paise;
- (b) in case of a coal bearing land, fifty rupees for every metric tonne of the annual productivity of such land;
 - (c) in case of crude oil bearing land, two hundred rupees for every metric tonne of the annual productivity of such land;
 - (d) in case of a natural gas bearing land, one hundred rupees for every thousand cubic metre of the annual productivity of such land; and
 - (e) in case of lime-stone bearing land, ten rupees for every metric tonne of the annual productivity of such land.

Amendment: In the principal Act, section 5, in clause (a), sub-clause (i) has been omitted vide notification no.LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary no. 51 Dated 12th February,, 2009..

Amendment: In the principal Act, section 5 has been substituted vide notification no.LGL.42/2004/10 Dated 29th December, 2004 published in the Assam Gazette Extraordinary no. 262 Dated 29th December, 2004.

[Prior to this the section 5 read as follows:

5. The rate of tax under section 3 for every kilogram of the annual productivity of the tea estate shall be -

- (a) nil, - if the aggregate area of specified lands held by a person does not exceed four hectares;
- (b) twenty paise, - if the aggregate area of specified lands held by a person does not exceed forty hectares;
- (c) thirty two paise, - if the aggregate area of specified lands held by a person exceeds forty hectares;
- (d) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be nine twenty nine paise.]

Amendments : This section originally stood, as under :

"5. The rate of tax under section 3 shall be as follows :

(i) In case of a tea estate, fifty paise for every kilogramme of the annual productivity of the tea estate; and

(ii) In case of a coal mine, one hundred rupees for every metric tone of the annual productivity of the coal mine."

(1) Clause (ii) of section 5, mentioned above was deleted w.e.f. 1-2-1994 by Assam Ordinance No. II of 1994 which was subsequently replaced by Assam Act No. XXIV of 1994 published in the Assam Gazette of 6-5-1994.

(2) The words "fifty paise" occurring in clause (i) of original provision was substitute; by the words "eighteen paise" by Assam Ordinance No. IV of 1994 with retrospective effect from 1-1-1990. The Ordinance was subsequently replaced by Assam Act No. XXVII of 1994 published in the Assam Gazette on 6-5-1994.

(3) The original section 5 as amended above was fully substituted by the following -provision vide Assam Act No. VII of 1997 w.e.f. 31-3-1997.

(5) In clause (d)- of the substituted section, the words "twenty seven" has been replaced by the words "twenty nine" by the Assam Act No. VI of 1998 w.e.f. 1-4-1998

"5. The rate of tax under section 3 for every kilogram of the annual productivity of the tea estate shall be -

(a) nil, - if the aggregate area of specified lands held by a person does not exceed four hectares;

(b) twenty paise, - if the aggregate area of specified lands held by a person does not exceed forty hectares;

(c) thirty paise, - if the aggregate area of specified lands held by a person exceeds forty hectares;

(d) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be twenty seven paise."

(4) In clause (c) of the substituted section, the words "thirty" has been substituted by words, "thirty two" by Assam Act No. VI of 1998 w.e.f. 1-4-1998.

Tax by whom to be paid and manner of payment

6. The tax in respect of any specified land shall be paid by the owner thereof in such manner (including payment in advance) for such period by such date as may be prescribed.

See: Rule 4 / Form 1.2 & 3

Deduction of tax at source

6A. Every person engaged in the manufacture of tea and responsible for making any payment or discharging any liability on account of any amount purported to be the full or part payment of sale price or consideration for purchase of green tea leaf shall, at the time of credit to the account of or payment to the seller of such amount in cash, by cheque, by adjustment or in any manner,

whatsoever, deduct tax calculated at the rate of 25 paise per kilogram and deposit the same in the State Exchequer in such manner as may be prescribed.

Amendment: *In the principal Act, in section 6A, for the figure and word “20 paise” appearing between the words “tax calculated at rate of” and “per kilogram” the figure and word “25 paise” has been substituted vide Notification no. LGL.41/2004/106 Dated 29th April 2010 published in the Assam Gazette Extraordinary No. 112 Dated 29th April 2010.*

Tax deducted at source number to be obtained by the Purchaser of Green Tea Leaves

6B. (1) Every purchase of green tea leaves who is liable to deduct and deposit tax as per provision of section 6A of the Act shall obtain a tax deduction number from such authority and in such manner as may be prescribed. The number shall be quoted in such documents, statements and returns as may be prescribed.

(2) The person making any deduction of tax under section 6A and paying it into Government account shall issue to the payee a certificate of tax deduction and payment in such form and manner and within such time as may be prescribed.

(3) Any deduction made in accordance with the provision of section 6A and credited into Government account shall be treated as payment of tax on behalf of the owner from whose bills and invoices, the deduction has been made and credit shall be given to him for the amount so deducted on the production of the certificate prescribed in this regard, towards the amount of tax finally assessed or determined as being payable by the concerned owner in the assessment for the relevant year.

Amendment: *In the principal Act, after section 6, two new section 6A and 6B has been inserted vide notification no. LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary no.51 Dated 12th February, 2009.*

Registration of owner

7. Every owner shall get himself registered with such authority and in such manner as may be prescribed.

See: Rule 7 / Form 4 & 5

Return of tax

8. Every owner shall file a return showing the amount of tax payable by him in such form, for such period, by such date and to such authority as may be prescribed.

See: Rule 8 / Form 6

Submission of return and statement of deduction of tax.

8A. Every purchaser of green tea leaves who is liable to deduct and deposit tax as per provision of section 6A shall file a return showing the amount of tax deducted and deposit by him on whose behalf, in such form, for such period, by such date and to such authority as may be prescribed.

Amendment: *In the principal Act, after section 8, a new section 8A has been inserted vide notification no. LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary no.51*

Dated 12th February, 2009.

Assessment of tax

9. The tax shall be assessed by such authority and in such manner as be prescribed and, if the return furnished under section 8 is not accepted, the owner shall be given a reasonable opportunity of being heard before making such assessment.

See: Rule 9

Appeal, revision, etc.

10. Appeal, revision, review and reference, as the case may be, I an order of assessment or other orders relating to the tax shall li such authority and in such manner as may be prescribed.

See: Rule 19 to 22 / Form 7

(Recovery and refund of tax)

11. Recovery of any tax or penalty assessed under the Act or refund of any amount of tax found after assessment to have been paid in excess, shall be made in the manner prescribed.

See: Rule 23_24 / Form 8 & 9

Penalty for non-payment of tax assessed

12. (1) If any owner defaults in payment of any tax assessed under section 9 he shall be liable to pay by way of penalty in addition to the tax assessed an amount not exceeding the amount of tax assessed and remaining unpaid.

See: Rule 25

(2) The penalty under sub-section (1) may be levied by such authority and in such manner as may be prescribed.

Explanation- An owner shall be deemed to be in default for the purposes of this section if he fails to pay the tax assessed or any part thereof by the prescribed date.

Interest for delayed payment

12 A. If any owner does not pay the full amount of tax as per provision of this Act or the Rules made thereunder, by the date on which it falls due, simple interest at the rate of two percentum per mensem with effect from the 1st day of the following month shall be payable by him on the amount by which the tax paid falls short of the tax payable. No interest under this section shall, however, be payable if the amount of tax is paid by the aforesaid due date is not less than ninety percentum of the tax payable.

Interest for non-deduction and non-deposit of deducted tax.

12B. If any purchase of green tea leaves fails to make the deduction or after deducting fails to deposit the amount so deducted, he shall be liable to pay simple interest at the rate of one and half percent per month on the amount deductible under section 6A but not so deducted and, if deducted but not deposited, from the date on which such amount was deductible to the date on which such amount is actually deposited into the Government account.

Penalty for non-deduction and non-deposit of deducted tax.

12C. If a purchaser of green tea leaves being liable to deduct tax and pay the same to the credit of the State Government under section 6A, fails to deduct tax or fails to deposit after deduction or fails to furnish, without reasonable cause, any return or statement as required under section 8A in the prescribed manner and within the prescribed time, the authority prescribed to assess tax under the Act, may, after giving such purchaser of green tea leaf a reasonable opportunity of being heard, by an order in writing setting forth such particulars as may be prescribed as may be specified, direct that he shall pay, in addition to any tax, an amount of penalty not exceeding the amount not deducted and paid or not paid after deduction.

Amendment: In the principal Act, after section 12A, two new sections 12B and 12C has been inserted by notification no. LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary no.51 Dated 12th February, 2009.

Offences

13. If any owner fails without reasonable cause to get himself registered under section 7 or in any way evades or attempts to evade payment of tax payable by him under this Act, he shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with simple imprisonment for a term which may extend to one year or with fine of one thousand rupees or with a further fine which may extend to one hundred rupees for every day during which such offence continues after first conviction :

Provided that no Court shall take cognizance of an offence punishable under this section except with the previous sanction of the prescribed authority and no Court inferior to that of a Magistrate of the first class shall try such offence.

See: Rule 26

Punishment for failure to deduct and deposit tax deducted at source.

13 A. If a purchaser of green tea leaves, who is liable to deduct tax under section 6A, fails to do so, or after making deduction fails to deposit the same within the time stipulated, shall on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment of either description for a term which may extend to one year:

Provided that no Court shall take cognizance of offence punishable under this section except with the previous sanction of the prescribed authority.

Amendment: In the principal Act, after section 13, a new section 13A has been inserted notification no. LGL.42/2004/83 Dated 12th February, 2009 published in the Assam Gazette Extraordinary no.51 Dated 12th February, 2009.

Composition of offences

14. (1) Subject to such conditions as may be prescribed, the present^J authority may, either before or after institution of criminal proceedings under this Act accept from the person who has committed or is reasonably suspected of having committed an offence under this Act. or the rules made thereunder, by

way of composition of such offence-

- (a) where the offence consists of evasion or attempted evasion of tax, in addition to the tax, a sum of money not exceeding double the amount of the tax ; and
 - (b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax.
- (2) On payment of the sum as may be determined by the prescribed authority under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

See: Rule 27

Taxing and other authorities

15. (1) The State Government may, for carrying out the purposes of this Act, appoint a Commissioner and such other persons to assist him as it think fit

See : Notification

- (2) The persons appointed under sub-section (1) shall exercise such powers and perform such duties and functions as may be prescribed.
- (3) The Commissioner shall exercise jurisdiction throughout the State and persons appointed under sub-section (1) to assist him shall exercise their powers within such areas or, as the case may be, in respect of such persons or such cases as the Commissioner may specify by notification made in this behalf.
- (4) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

Delegation of powers

16. The powers, functions and duties of the Commissioner under this or the rules made thereunder may be delegated by him by notification to any person appointed under sub-section (1) of section to assist him.

Power to make rules

17. (1) The State Government may, by notification in the Official Gazette, make rules for securing payment of the tax and generally for purpose of carrying into effect the provisions of this Act.

- (2) Without prejudice to the generality of the foregoing powers such rules may provide for all or any of the matters which may be or are required to be prescribed.
- (3) In making rules the State Government may direct that a breach thereof shall be punishable with fine, not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty five rupees during the continuance of the offence.
- (4) The fine provided under sub-section (3) may be levied -such authority and shall be payable and recoverable in such manner as may be prescribed.

(5) The powers to make rules conferred by this section shall except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication.

Power to remove difficulties

18. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by general or special order, do anything not inconsistent with such provisions which appears to it to be necessary or expedient for the purpose of removing the difficulty.
