

The Assam Betterment Fee and Mooring Tax (Dibrugarh) Rules, 1962

ASSAM

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Rule

THE-ASSAM-BETTERMENT-FEE-AND-MOORING-TAX-DIBRUGARH-R of 1962

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The Assam Betterment Fee and Mooring Tax (Dibrugarh) Rules, 1962Published vide Notification No. R.S.D. 9/59/18, dated 1st May, 1962, published in the Assam Gazette, Part 2-A, dated 9.5.1962 at page 1689Last Updated 10th February, 2020No. R.S.D. 9/59/18, dated the 1st May, 1962. - In exercise of the powers conferred by Section 15 of the Assam Betterment Fee and Mooring Tax (Dibrugarh) Act, 1953 (Assam Act No. VIII of 1953), the Governor of Assam is pleased to make the following rules for carrying out the purposes of the Act and to publish the same in the official Gazette for general information :

1. Short title.

- These rules may be called the Assam Betterment Fee and Mooring Tax (Dibrugarh) Rules, 1962, and shall come into force at once.

2. Definitions.

- In these rules, unless the context otherwise requires-(a)'Act' means the Assam Betterment Fee and Mooring Tax (Dibrugarh) Act, 1953.(b)'Section' and 'sub-section' means respectively a section or a sub-section of the Act.(c)All words and expressions used in these rules and not defined herein but defined in the Act shall respectively have the same meaning as assigned to them in the Act.

3. Preparation and publication of the list of persons liable to pay the fee under Section 5 of the Act.

(1)After determination of the valuation of the properties under sub-section (2) of Section 5, the Collector shall pass an order assessing the fee payable for every financial year by every person owning property within each belt. In assessing the fees the belt as well as the valuation of the properties protected shall be taken into consideration.(2)The Collector shall then prepare a list, belt by belt, of all such persons showing therein-(a)the name of every such person ;(b)the property owned by him ;(c)the valuation of the property ; and(d)the annual fee assessed by the Collector.(3)The list shall be published by affixing a copy on the notice board of the office of the Collector and another copy in any conspicuous place within the belt to which the list relates.(4)A copy of the assessment order passed under sub-rule (1) shall be served on such person liable to pay the fee by tendering a copy thereof to him personally or to his duly authorised agent or if he or his agent be found absent to any adult member of the house in which he ordinarily resides. The serving officer shall require the signature of recipient to be given on the body of the returnable copy of the order.(5)If the person ordinarily resides outside the jurisdiction of the Collector, then the Collector may serve the copy of the assessment order by sending a copy thereof by registered post and such posting shall be deemed to be conclusive evidence of service.(6)If the person or his agent, or any adult member of his house, be found unwilling to accept the copy of the assessment order, or to sign acknowledgement, or avoid service, or if he resides ordinarily outside the Collector's jurisdiction i his address is not known, then the copy of the assessment order may be served by affixing it in any conspicuous part of the property to which it relates. A return by the serving officer stating the date of such service attested by two persons present at the time of service shall be conclusive proof of such service.

4. Manner of appeal under Section 5 against the assessment made by the Collector.

(1)Any appeal against the assessment made by the Collector shall be filed in writing affixed with a Court-fee stamp of Rs. 400 only within clear 30 days from the date of service of the assessment order under sub-rules (3), (4), (5) or (6) or Rule 3, as the case may be. In computing the period of filing the appeal, the time taken in obtaining a copy of assessment order shall be excluded.(2)The appeal shall be addressed to the Assam Board of Revenue.(3)The Assam Board of Revenue shall give the appellant an opportunity of being heard before disposing of the appeal. The order of the Assam Board of Revenue shall be final.(4)The Collector shall modify the assessment according to the orders of the Assam Board of Revenue, where it does not uphold his assessment.

5. The number of instalments and the time and manner of payment of fee.

(1)The annual fee shall be paid in two instalments,-(a)first half of the fee, by he 15th September, and(b)the remaining half, by the 15th February of each financial year.(2)The State Government may by order appoint any Officer or a Mouzadar or Mouzadars for collection of the fee, and it shall be the duty of every person assessed to the fee to pay it to such Officer or Mouzadar or Mouzadars, as the

case may be, or to his duly authorised agent, who shall after furnishing the necessary receipt in acknowledgement of the fee collected, deposit the same into the local treasury immediately.

6. Time within which the notice of change in the valuation of the property shall be given under Section 9.

- The time within which the owner of the property shall be notice to the Collector, of any change affecting its valuation whether by demolition, construction or reconstruction of any building or otherwise shall be 30 days from the date of completion of such change.

7. The manner of giving notice of transfer of property.

- Whenever a transfer of property takes place, the transferor and the transferee shall inform the Collector about it by a petition in writing. Where only a part of the property is transferred, the proportionate value of the part transferred as well as of the part left with the owner shall also be stated. A copy of the document evidencing the transfer shall accompany the petition.

8. Manner of giving notice calling for particulars about property under Section 11.

- The notice required to be served under Section 11(1) shall be served in the manner provided in sub-rules (4), (5) and (6) of Rule 3.

9.

(1)For the purposes of calculating the mooring tax a day shall be reckoned from midnight.(2)The rate of tax payable for a part of a day shall be the same as that payable for a full day.(3)The owner of a steamer or a flat or any agent thereof shall in every calendar month submit a return to the Collector showing therein-(a)the number of steamers or flats mooring at any place on the river within 400 yards of the flood protection works during the period to which the return relates and(b)the date and hour of arrival and departure of every such steamer or flat, and(c)the carrying capacity of every such steamer or flat; and(d)any other information which may be called for by the Collector for the purpose of this rule.(4)The Collector or any other Officer authorised by him shall have the right to inspect any books of account and papers in the possession of the owner or his agent relating to the mooring of steamers and flats with a view to verifying the truth of the information furnished in the return.(5)On the basis of the information given in the return, and after proper verification and after any further enquiries which the Collector may deem necessary, the Collector shall pass order assessing the mooring tax payable for the period under return.(6)For the purpose of determining the tax, the Collector may, if he deems it necessary, call upon the owner or his authorised agent to appear before him or to produce any document which may be in his possession, and it shall be the duty of the owner or his agent to so appear or produce the document.(7)The Collector shall, after assessment of the tax, serve a copy of the assessment order on the owner or his agent in the manner provided in sub-rules (4), (5) and (6) of Rule 2 and it shall be the duty of the

owner or the agent to pay the tax in one instalment within 14 days of the receipt of the order. It shall be paid into the treasury by challans in triplicate under the head "XVII - Irrigation, Navigation, Embankment and Drainage Work (Non-commercial) - B Navigation, Embankment and Drainage Work-Owners Rate."