

# The Meghalaya Board of Revenue Regulation I, 1984

MEGHALAYA

India

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### Rule

## THE-MEGHALAYA-BOARD-OF-REVENUE-REGULATION-I-1984 of 1984

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## Chapter I

### General Provision

#### 1. Short title.

- These Regulations may be called the Meghalaya Board of Revenue Regulation 1,1984.This shall come into force with immediate effect.

#### 2. Definitions.

- In these Regulations unless tire context otherwise requires-(a)"Act" means the Assam Board of Revenue Act, 1962 (Assam Act, XXI of 1962) as adapted by Meghalaya;(b)"Advocate" means a Barrister-at-law or solicitor or any other person entitled to plead in any Court of law in the State of Meghalaya;(c)"Agent" includes a person authorised in writing by a party, to appear or Act on his behalf before the Meghalaya Board of Revenue;(d)"Application" includes application for revision and reference;(e)"Bench" means a Bench of the Board constituted under Section 3(5) of the Act;(f)"Single Bench" means a Court held by one Member of the Board;(g)"Division Bench" means a Court held by two Members of the Board;(h)"Full Bench" means a Court held by three Members of the Board;(i)"Board" means the Assam Board of Revenue constituted under Section 3 of the Act;(j)"Case" includes any proceeding before the Board whether in appeal, revision reference or

review;(k)"Chairman" means the Chairman of the Board appointed by Government under Section 3 (4) of the Act;(l)"Member" means a Member of the Board appointed by Government with recommendation of the Chairman of the Board appointed by Government under Section 3 (2) of the Act and includes the Chairman;(m)"Secretary" means the Secretary of the Board and includes any other person, who is, for the time being, discharging the functions of the Secretary;(n)"Tax Officer" means the Superintendent of Taxes or the Agricultural Income Tax Officer.

## **Chapter II**

### **Office of the Board of Revenue and Sitting of Members**

#### **3. Head Office.**

- The Head Officer of the Board shall be at Shillong :Provided that the Board may at any time, by notification in the Official Gazette, transfer the Head Office to any other place in the State of Meghalaya.

#### **4.**

Notwithstanding anything contained in Regulation 3, the Chairman may direct that any case be heard in any place that he may consider suitable, within the State of Meghalaya.

## **Chapter III**

### **Presentation, Registration and Admission of Appeals and Applications**

#### **5. Presentation of appeals and applications.**

(1)All appeals and applications for revision, reference or review made to the Board shall be presented in person by the appellant, or applicant, as the case may be, or his duly appointed agent or Advocate to the Secretary or sent to him by registered post acknowledgement due. Where an appeal or application is presented to the Secretary, an acknowledgement slip containing the name of the party presenting it and the cause and the date of presenting it shall be appended to the appeal or application. The Secretary on receiving the appeal or application, shall return the slip to the presentant after his signature and date, as evidence of filing.(2)Every such appeal or application shall-(a)be in English and shall either be type-written or written in ink in a legible hand;(b)be adequately stamped;(c)specify the name and full address including postal address of the appellant or applicant and of the respondent or opponent, as the case may be;(d)specify the provisions of the law under which it is filed;(e)clearly State the grounds on which the appeal or application is based;(f)state the relief, which the appellant or applicant claims;(g)if filed after the expiry of the period of limitation, state how the appeal or application filed is in time;(h)contain a statement that no appeal or revision application in respect of the same matter has previously been filed;

and(i)contain a certificate in the following form : "I certify that in my judgement the grounds stated in this case are good grounds of appeal/revision/reference/review." (3) No appeal or application shall be accepted by the Secretary unless it complies with the requirements laid down in Clauses (a) to (i) of sub-regulation (2): Provided that an appeal or application may, with the permission of the Chairman be accepted if the Chairman is of opinion that compliance with any one or more of the above requirements may be waived in the circumstances of the case. (4) Every appeal or application presented under sub-regulation (1) shall be accompanied by- (a) the decision or order (either in original or a certified copy thereof) in respect of which such appeal or application is made; (b) if the decision or order referred to in Clause (a) is itself made in appeal against any decision or order, such former decision or order, either in original or a certified copy thereof; and (c) as many copies of the memorandum of appeal or application as there are respondents or opposite parties.

## **6. Paper book.**

- Every appellant or applicant shall furnish along with the memorandum of appeal or application a paper-book in triplicate each consisting of a copy of the memorandum of appeal or application, as the case may be, and a copy of each of the documents referred to or relied on by him.

## **7. Registration of appeals and applications.**

(1) On receipt of a memorandum of appeal or application for revision, reference or review the Secretary shall endorse on it his signature and the date of receipt. The Secretary shall then examine the memorandum and on satisfying himself- (i) that the person presenting it has authority to do so and (ii) that it conforms with the provisions of the Act and these Regulations, shall cause it to be registered in the appropriate register maintained under Regulation 8. (2) If it appears to the Secretary that the memorandum of appeal or application presented to him does not comply with any of the said provisions, he shall return the same to the appellant or applicant with an endorsement specifically pointing out the defects on account of which the memorandum of appeal or application could not be registered. If the defects are such as can be remedied, the endorsement shall also state that the appeal or application may be re-filed by the appellant or applicant within a period of fifteen days from the date of endorsement after curing the defects pointed out therein. (3) If the party concerned or his agent or Advocate re-files the appeal or application within the period stated in sub-regulation (2) after curing all the defects pointed out, the appeal or application shall be registered as aforesaid. (4) If the party concerned or his agent or Advocate re-files the appeal or application after the period stated in sub-regulation (2), or fails to remedy or explain any of the defects pointed out while re-filing the appeal or application, the Secretary shall place it before the Board for orders.

## **8. Maintenance of registers.**

- The Secretary shall maintain separate registers for- (i) appeals in Form A, (ii) applications for revision in Form B, (iii) applications for review in Form C, (iv) applications for restoration in Form D, (v) applications for reference in Form E, appended to these Regulations.

## **9. Procedure on registering appeal or application.**

(1)Where an appeal or application has been registered, the Board shall fix a date for preliminary hearing, of which notice shall be given to the appellant or applicant or to his duly appointed agent or Advocate :Provided that the Board may dispense with preliminary hearing in any case and decide to admit the appeal or application on perusal of the record.(2)A notice under sub-regulation (1) shall state if the party does not appear before the Board either in person or through an agent or Advocate on the date mentioned in the notice, the appeal or application, as the case may be, shall be heard and decided ex parte.(3)The Board may, for reasons it considers good and sufficient, admit or reject an appeal or application at the preliminary hearing :Provided that no appeal or application shall be rejected without giving reasons in writing for doing so.(4)For the purpose of making an order under sub-regulation (3), the Board may call for the record of proceeding relating to the appeal or application under consideration, a report on the point raised in the memorandum, or any other papers or documents, from any authority concerned.

## **10. Stay of execution of order.**

(1)Pending final decision on an appeal or application, the Board may direct that the execution of any order against which the appeal or application is made be stayed on such conditions, if any, as it may lay down.(2)An order made under sub-regulation (1) may be vacated or modified by the Board :Provided that prior notice shall be given to the party in whose favour such order has been made, to show cause why it should not be vacated or modified.

## **11. Record to be called for.**

(1)The Secretary shall, as soon as may be after the prescribed process fees are paid following the admission of the appeal or application, call for the record of proceedings relating to such appeal or application together with a report on the points raised in the memorandum of appeal or application, from the authority concerned.(2)When any record of proceedings are called for by the Secretary under sub-regulation (1), the authority concerned shall send with such record a diary in chronological order showing the date when such proceedings were commenced and the dates and pages of the principal orders passed and also all important papers or maps or plans filed in such proceedings.

## **Chapter IV**

### **Hearing, Adjournment and Decision or order**

## **12. Persons competent to appear or Act before the Board.**

- The Board may permit any party to appear or Act by agent or Advocate in any appeal or application for revision, reference or review made to it.

### **13. Notice to parties to appear before the Board.**

- After an appeal or application is admitted, notice shall be served on the parties concerned in accordance with the provisions of Regulation 44 calling upon them to appear before the Board on the date specified in the notice. Each notice for appearance/hearing shall be accompanied by a copy of the memorandum of appeal or application for each respondent or opposite party. The notice shall also state that if the party concerned does not appear before the Board either in person or through an agent or an Advocate on the date specified in the notice or on any subsequent date to which the hearing may be adjourned, the Board shall hear and decide the appeal or application ex parte.

### **14. Procedure in case of non-appearance of parties.**

(1) If, on the date fixed for hearing or on any other subsequent day to which the hearing may be adjourned, the appellant or applicant does not appear either in person or through his agent or Advocate when the appeal or application is called for hearing, the Board may dismiss the appeal or application or may decide it on merit, after hearing the respondent or his agent or Advocate. (2) If, on the date fixed for hearing or on any other subsequent day to which the hearing may be adjourned, the respondent or opponent, as the case may be, does not appear in person or through his agent or Advocate when the appeal or application is called for hearing, the Board may decide the same on merits, after hearing the appellant or applicant or his agent or Advocate. (3) If there be no doubt as to whether a party has been served with notice issued under Regulation 13, the Board may decide the appeal or application, as the case may be, without issuing a fresh notice.

### **15. Restoration of appeal or application.**

- If any of the parties was absent on the date of hearing, either preliminary or final, and the appeal or application was heard and decided ex parte, the party concerned may apply for restoration of the appeal or application, as the case may be, and if the party satisfies the Board that he had no notice of the date of the hearing or that he was prevented by sufficient cause from appearing when the appeal or application was called for hearing, the Board may restore the appeal or application to its file : Provided that here the other party had appeared in the appeal or application such party shall be given a notice and an opportunity of being heard before the order for restoration of the appeal or application is made.

### **16. Period of limitation for restoration application.**

(1) An application for restoration of an appeal or application made under Regulation 15, shall be filed within thirty days from the date of the receipt of order of dismissal of the appeal or application and shall be accompanied by-(a) a certified copy of the Board's order ;(b) a many copies of the restoration applications as there are respondents or opponents. (2) The Chairman may at his discretion admit an application for restoration of appeal or application, notwithstanding that such application is made after the expiry of the period of limitation prescribed under sub-regulation (1).

## **17. Fresh evidence.**

(1) No party to an appeal or an application shall be entitled to adduce fresh evidence, whether oral or documentary, before the Board. The Board may, however, at any stage accept documents tendered by a party or call for any documents, if it is of opinion that they are necessary for deciding the appeal or application : Provided that the other party shall in that case be entitled to produce rebutting evidence. (2) A party desiring to produce such documents or affidavit shall file three copies of the same on a date at least seven days ahead of the date of hearing and shall at the same time serve an additional copy thereof on each of the respondents or opposite parties. (3) The Board may direct any authority against whose order an appeal or application is made to make such further investigation or to take additional evidence directly or through any subordinate authority as it may think necessary. (4) Where fresh evidence has been adduced under sub-regulation (1) or a further investigation is made or additional evidence is taken under sub-regulation (3), the parties shall be entitled to address the Board on points arising out of the fresh or additional evidence or further investigation.

## **18. Adjournment.**

- The Board on application giving adequate grounds for adjournment may, at its discretion, adjourn at any stage the hearing of any appeal or application on such terms, if any, as it may think fit: Provided that the hearing may also, for sufficient reasons, be adjourned suo motu by the Board or by the Chairman, on such terms, if any, as may be deemed fit.

## **19. Procedure in case of death of one of the appellants or applicants or of sole appellant or applicant.**

- If an appellant or applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representation is made a party to the appeal or application, the Board shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the appellant or applicant dies, the appeal or the application, shall abate as regards the deceased, and if he be the sole appellant or applicant, the appeal or application shall be dismissed. Otherwise it shall be proceeded with as regards the remaining appellants or applicants.

## **20. Procedure in case of death of one of several respondents or opponents or of sole respondent or opponent.**

- If a respondent or opponent dies while the appeal or application is pending, and it cannot be proceeded with unless his legal representative is made a party to the appeal or application, the appellant or the applicant shall apply to the Board for making legal representative of such respondent or opponent a party to the appeal or application within ninety days from the date on which the respondent or opponent dies. If the appellant or applicant fails to do so, the appeal or application shall abate as regards the deceased. If the deceased be the sole respondent or opponent,

the appeal or application shall be dismissed. Otherwise it shall be proceeded with all as regards the remaining respondents or opponents.

## **21. No abatement by reason of death after hearing.**

- Notwithstanding anything contained in Regulations 19 and 20 there shall be no abatement by reason of the death of any party between the conclusion of the hearing and the passing of the order of the Board and the order may, in such case, be passed notwithstanding the death, and shall have the same force and effect as if it had been made before the death took place.

## **22. Determination of legal representative.**

- If a question arises in any appeal or application, whether a person is, or is not, the legal representative of a deceased party, such question may be determined by the Board in a summary way after taking evidence, if necessary.

## **23. When abatement or dismissal under Regulation 19 or 20 may be set aside.**

- Where an appeal or application has abated or has been dismissed under Regulation 19 or 20 the appellant or applicant or a person claiming to be the legal representative of a deceased appellant or applicant, as the case may be, may apply within sixty days from the date of abatement or dismissal of the appeal or application to have the abatement or dismissal set aside, and if it is proved to the satisfaction of the Board that he was prevented by sufficient cause from applying within time, the abatement or dismissal shall be set aside by the Board and the appeal or application proceeded with :Provided that an application under this regulation may be admitted even after the aforesaid period of sixty days from the date of abatement or dismissal where the applicant satisfies the Board that he had sufficient cause for not making the application within such period.

## **24. Power of the Board to determine issue of facts.**

- In any appeal or application, the Board may, if it considers that the evidence on the record is sufficient, determine any issue of fact necessary for the disposal of the appeal or application irrespective of whether or not such issue had been determined by the authority against whose order the said appeal or application is made.

## **25. Pronouncement of decision.**

- When the hearing of an appeal or application is complete, the Board may pronounce its decision forthwith or may fix a date for the same. On the date so fixed, the decision signed by the Member(s) of the Bench concerned shall be pronounced in the open Court. The decision may be pronounced by any of the Members where the Bench is Division or Full.

## **26. Signing of decision.**

(1) In a Single Bench the decision shall be signed by the Member. (2) (a) In a Division Bench, where the decision is unanimous, it shall be signed by Both the Members. (b) If there be any difference of opinion between the Members of a Division bench the matter shall be placed before the Chairman who may, in his discretion, either refer the matter to the third Member or to the Full Bench for hearing and finally disposing of the matter. (3) (a) In a Full Bench, where the decision is unanimous, it shall be signed by all the three Members. (b) Where the decision is not unanimous, the dissenting Member may write his separate decision and record his opinion on the point or points, on which he dissents, if the dissenting Member does not write his decision separately, he shall state below the decision of the majority that he dissents and sign an endorsement to that effect. Whether the dissenting Member complies with the foregoing provisions or not, the decision of the majority of Members shall operate as the decision of the Board.

## **27. Certain matters to be specified in decision.**

- The Board shall state at the end of its decision whether the appeal or application is dismissed or allowed wholly or in part and mention the relief, if any, granted to the applicant or appellant and also award the costs, if any.

## **Chapter V**

Special Provision Regarding Taxation Appeal or Application

## **28. Parties to appeal and application.**

- In an appeal or application by an assessee the Tax Officer concerned shall be made respondent/opposite party to the appeal or application : Provided that the Commissioner of Taxes shall be made an opposite party to an application for reference to High Court on question of law.

## **29. Further particulars regarding application for reference.**

- An application for reference shall be accompanied by a list of documents which, in the opinion of the applicant, should form part of the case, and a translation in English of any document, where necessary.

## **30. Dismissal of the application for reference.**

- On the date fixed for hearing of the application for reference or any other day to which the hearing may have been adjourned and heard, the Board shall dismiss the application if it is of opinion that no question of law arises.



### **31. Granting of application for reference.**

- Where the Board is of opinion that a question of law arise, it shall draw up a statement of the case in the form of numbered paragraphs setting out all the relevant facts and proceedings in their chronological order; next the contentions of the parties in relation to the question or questions referred; next the findings of fact and law of the Board thereon; and lastly the question of questions of law arising therefrom and referred. It will not contain any discussion on questions asked by the party to be referred, but not referred.

### **32. Documents to be appended.**

- The statement of the case shall be accompanied by, as annexures thereto, copies of all documents necessary to enable the High Court to decide the question or questions raised and referred thereby.

### **33. Orders to be communicated.**

- The orders on the application shall be communicated to the parties and the Commissioner of Taxes.

### **34. Service of notice to the party for preparation of paper book, etc.**

(1)The Board, when submitting a statement of case to the High Court, shall forthwith give notice thereof to the party at whose instance the reference has been made and direct him to take necessary steps for the preparations and filing of the paper-book in accordance with the rules of the High Court. The Board will furnish such party with certified copies of the statement of the case and annexures thereto, as also of any other order relevant to the case, if required by him.(2)The instructions contained in Correction Slip No. 34 of the High Court Rules shall be followed while preparing the paper-book under these Regulations.

## **Chapter VI**

## **Records, Inspection, Search and Copies**

### **35. Records.**

- The records of the Board shall be kept in the custody of the Secretary.

### **36. Application for inspection.**

- Any person who has a right to inspect a record under the provisions of the Indian Evidence Act, 1872, or under any other law for the time being in force, or to obtain copies of any records of the Board or extracts therefrom, shall make an application in writing to the Secretary stating therein the purpose for which the said request is made. Such application shall be accompanied by the copying

fee or inspection fee, as the case may be, as provided in these Regulations.

### **37. Grant of application for inspection.**

- If the Secretary is satisfied that the application is in order and is accompanied by the necessary fee, he shall grant the application.

### **38. Procedure after grant of application for inspection.**

(1) When any application under Regulation 36 is received, the Secretary shall endorse on it the date on which it is received by him and pass an order thereon. If the application is granted, he shall also endorse on it, - (a) the date on which inspection of the records was allowed or copies thereof were given; (b) the amount of the fees received from the applicant; and (c) the name of the persons in whose presence the inspection was allowed. (2) No inspection of any records of the Board shall be allowed except in the presence of an official of the Board appointed in that behalf by the Secretary.

### **39. Application for copies or information.**

- Rules laid down in Section V. Meghalaya Record Hand Book, 1925 (Reprinted 1958), as amended from time to time, shall be followed mutatis mutandis for granting of copies or information, unless otherwise provided for in any Act or Rules framed thereunder.

### **40. Appointment and remuneration of Section writers.**

- The Board may appoint Section writers for copying documents. The Section writers accounts will be made out monthly and the amount due to each paid out of continuances. In the matter of payment, the procedure outlined in Section V of the Meghalaya Record Hand Book, 1925 (Reprinted 1958), shall be followed.

### **41. Register of applications.**

- A register of application for copies shall be maintained in the form given in Appendix XIX of the Meghalaya Record Hand Book, 1925 (reprinted 1958).

### **42. Copies of decision.**

- A copy of the final decision passed by the Board on any appeal or application shall be sent by the Secretary as soon as practicable to the authority concerned. Parties may have copy on payment of the fee as laid down in Regulation 39.

### **43. Documents to be returned to parties.**

- The certified or original copies of documents filed with the appeal or application or called for by the Board shall be returned to the party or authority concerned, as soon as may be practicable after the final disposal of the appeal or application.

## **Chapter VII**

### **Service of Notice**

#### **44. Service of notice.**

(1)The notices issued to any party by or under the authority of the Board under these regulations shall be served by any of the following methods, namely:(i)by personal delivery of a copy of the notice to the addressee or his agent or Advocate;(ii)by registered post.(2)Where the Board or the Chairman is satisfied that there is reason to believe that notice cannot be served in the manner provided in sub-regulation (1), the Board or the Chairman shall order notice to be served in any of the following methods:(a)on the applicant or appellant or the persons interested ; or(c)by affixing a copy thereof on the notice board of the office of the Board ; another copy on the Panchayat or Municipal Office of the village or town in which the addressee is known to have last resided or carried on business or other occupation; and a third copy at some conspicuous part of the house, if any, in which such addressee is known to have last resided or carried on business or other occupation; or(c)by publishing the notice in a newspaper which has circulation in the locality.(3)When service is made by post, the service shall be deemed to have been duly effected by property addressing, pre-paying and posting by registered post the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of postal business.(4)If the Board or the Chairman permits the appellant or applicant to serve the notice upon the interested persons, the notice shall be deemed to have been served if the appellant or applicant produces satisfactory documentary evidence of such service duly attested by any revenue, Panchayat or Municipal Officer of the village or town in which the person on whom the notice is served ordinarily resides or is available.(5)When the notice is served by affixing copies thereof in accordance with sub-regulation (2)(b), the officer serving it shall return the original through proper channel to the Secretary, with a report endorsed thereon or annexed thereto, stating, that he so affixed a copy the circumstances under which he did so and the name and address of the person by whom the addressee's place of residence or business, present or past, was identified and in whose presence the copy was affixed.(6)When a notice is served under this regulation-(a)the signature purporting to be that of the person served : (b)any endorsement purporting to have been made by a postal officer such as the refusal to accept or the person concerned not being found or known; or(c)any endorsement purporting to have been made by a revenue, Panchayat or Municipal Officer regarding service or substituted service ;shall, until the contrary is proved, be deemed to be a true signature, or as the case may be, a correct statement of the fact of facts stated in such statement.(7)If it appears to the Secretary that a notice has been served in accordance with this regulation, he shall make an endorsement to that effect. Where the Board is satisfied that the notice has not been properly served, it may direct the issue of a fresh

notice.

## Chapter VIII

### Constitution of Benches and Powers of Benches

#### 45. Classes of cases to be heard by Benches.

- Cases under the following Acts will be disposed of by the Benches constituted by the Chairman from time to time in the following manner :

Act	Jurisdiction	Bench
1. The Opium Act, 1878 (I of 1878)	Appeal / Revision	Division
2. The Assam Forest Regulation, 1891 (VII of 1891) as adapted by Meghalaya	Appeal/Revision	Full
3. The Assam Motor Vehicles Taxation Act, 1936 (IX of 1936) as adapted by Meghalaya	Revision	Full
4. The Indian Motor Vehicles Act, 1939 (IV of 1939)	Appeal	Full
5. The Assam Excise Act, 1910 (I of 1910) as adapted by Meghalaya	Appeal/Revision	Full
6. The Bengal Public Demands Recovery Act, 1913 (III of 1913) as adapted by Meghalaya	Appeal/Revision	Division
7. The Assam Land and Revenue Regulation, 1886 (I of 1886) as adapted by Meghalaya, Section 147 (a), 147(b) with proviso (iii) to Section 151.		Division
8. The Meghalaya Transfer of Land (Regulation) Act, 1971	Appeal	Division
9. Public Premises Eviction Act		Full
10. Admission	(Where necessary, a Bench may refer the petition to the Chairman who may, at his discretion, refer the petition for hearing by a Division Bench)	Single
11. The Assam Sales-Tax Act, 1947 (XVII of 1947) as amended by the Assam Sales-Tax (Amendment) Act, 1962 (XIV of 1962) as adapted by Meghalaya	Reference	Full
12. The Meghalaya Passengers and Goods Taxation Act.	Reference	Full
13. The Assam Sales of Petroleum and Petroleum Products (including Motor Spirit and Lubricants) Taxation Act, 1955 (IX of 1956) as	Appeal	Full

amended by the Assam Sales of Petroleum and Petroleum Products (including Motor Spirit and Lubricants) Taxation (Amendment) Act, 1962, as adapted by Meghalaya.

14. Any other Act

Appeal

Full

#### **46. Procedure when difference arises between one Division Bench and another.**

- Whenever one Division Bench differs from any other Division Bench on a point of law or usage having the force of law, the case shall be referred to for decision by a Full Bench.

#### **47. The effect of decision of a Full Bench and Division Bench on Division or Single Bench respectively.**

- Every decision of a Full Bench shall be treated as binding on Division or Single Benches on a point of law or usage having the force of law, determined by the Full Bench. Every decision of a Division bench shall be treated as binding on Single Benches on a point of law or usage having the force of law determined by the Division Bench.

#### **48. Chairman's power to refer to Division or Full Bench.**

- Notwithstanding anything contained in the above Regulations, the Chairman may refer any appeal or application for hearing by a Division Bench or a Full Bench, as the case may be, when he is of the opinion that the matter involves substantial question of law.

#### **49. Power of the Chairman to transfer any case from one Division or Single Bench to another.**

- The Chairman may withdraw any case pending before any Division or Single Bench to himself and transfer it to any other Division or Single Bench.

#### **50. Paper Book or reference to be printed.**

- The Board may direct the preparation of paper book when a decision is made to make a reference to the High Court: (i) on such direction being given, the Secretary shall call upon the parties to state what papers and documents they desire to be included in the paper book; (ii) after ascertaining desire of the parties, and taking direction, the Board, it necessary the Secretary, shall settle the list of papers to be included in the paper book and get it printed within shortest possible time at the cost of the applicant; (iii) six copies of the paper book shall be filed in the High Court, within such time as the Registrar allows after presentation of the reference. Four copies of the paper book shall be supplied to the applicant and six copies to the Commissioner of Taxes.

## **Chapter IX**

### **Miscellaneous**

#### **51.**

One of the Members shall remain in charge of the day to day administration of the office of the Board subject to the general control of the Chairman.

#### **52. Performance of duties during the Chairman's absence from headquarters.**

- The Chairman may empower any member to perform any of the duties to be performed by him under these Regulations during his absence from the headquarters.

#### **53. Function of Secretary.**

- The Secretary shall perform such functions as are assigned to him by these Regulations or by the Chairman.

#### **54. Functions of members of office staff.**

- The members of the office staff of the Board shall perform such functions as are assigned to them by the Chairman or with the permission of the Chairman, by the Secretary.

#### **54A.**

In matter concerning appointment of staff by the office of the Board, the Board shall follow the procedure prescribed by Government from time to time.

#### **55. All fees to be paid in Court-fee stamps.**

- Except where it is specifically provided for, all fees payable on appeals and applications shall be paid in Court-fee stamps.

#### **56. Register of Court-fees.**

- The Board shall appoint one of the members of its office staff for the purpose of cancelling Court-fee stamps as required under Section 30 of the Indian Court-fees Act. The officer so appointed shall examine the Court- fee stamp when received and satisfy himself that it is unused. He shall then punch the Court-fees stamp and put down a serial number in the stamp in red-ink. He shall also sign the Court-fee stamp and put down the date. Thereafter he shall enter the Court-fee serially in a register to be maintained for that purpose. The Court-fee shall be totalled daily and a progressive total since the beginning of the year shall also be struck. The Secretary shall check the entries in the

Register and initial the total daily.

### **57. Holiday list of the Board.**

- The Board shall observe the list of holidays prescribed by the State Government.

### **58. Days of judicial work.**

- The Board shall transact judicial business on week days normally except Saturdays.

### **59. Seal of the Board.**

- The Board shall have an office seal of its own, which shall be kept in the custody of the Secretary.

### **60. All writs, etc., to be signed and sealed.**

- Every writ, summons, notice or other process shall be signed by the Secretary with the date of signing and shall be sealed with the official seal of the Board.

### **61. Agent and Advocate required to have proper authority to present appeal, etc.**

- No agent or Advocate shall present a memorandum of appeal or application or appear or Act for any party in any appeal or application made to the Board unless he has been appointed for the purpose by such party by document in writing signed by such party or by his recognised agent or by some person duly authorised by a power of attorney to make such appointment.

### **62. Board to follow provisions of Civil Procedure Code in the matters not provided for in these Regulations.**

- The Board shall, in any matter not provided for in these Regulations, follows the procedure as far as it is applicable, laid down in the Code of Civil Procedure, 1908.

### **63. Repeal and saving.**

(1)The Assam Board of Revenue Regulations I, 1963 are hereby repealed.(2)Notwithstanding such repeal, any order issued, any rule made, any proceedings commenced, any action taken or anything done under the Regulation repealed shall continue and be deemed to have continued and have effect as if made, issued, commenced, taken or done under this Regulation. Form A[See Regulation 8]The Meghalaya Board of Revenue Register of Appeals

Serial No.	Name and address of appellant	Name and address of respondent	No. and date of the order under appeal, and the authority passing the same	Date of filing the appeal	Date of preliminary hearing	Result of preliminary hearing or date of admission	
1	2	3	4	5	6	7	
Date of hearing	Result of final hearing	Date on which the file sent to Record Section	No. allotted to the file by the Record Section	No. of review application, if any	No. of restoration application, if any	Remarks	
8	9	10	11	12	13	14	

Form B[See Regulation 8]The Meghalaya Board of RevenueRegister of Revision Applications

Serial No.	Name and address of applicant	Name and address of opponent	No. and date of the order sought to be revised and the authority passing the same	Date of filing the revision application	Date of preliminary hearing	Result of preliminary hearing or date of admission	
1	2	3	4	5	6	7	
Date of final hearing	Result of final hearing	Date on which the file sent to Record Section	No. allotted to the file by the Record Section	No. of review application, if any	No. of restoration application, if any	Remarks	
8	9	10	11	12	13	14	

Form C[See Regulation 8]The Meghalaya Board of RevenueRegister of Review Applications

Serial No.	Name and address of applicant	Name and address of respondent	Board's order under review	Date of filing the review application	Date of preliminary hearing	
1	2	3	4	5	6	
Result of preliminary hearing or date of admission	Date of final hearing	Result of final hearing	Date on which the file sent to Record Section	No. allotted to the file by the Record Section	Remarks	
7	8	9	10	11	12	

Form D[See Regulation 8]The Meghalaya Board of Revenue Register of Restoration Applications

Serial No.	Name and address of	No. and date of ex parte decision of	Date of filing of the restoration	Date of hearing of the restoration	Result of hearing	Remarks
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1	2	3	4	5	6	7
	applicant	the Boardsought to be set aside	application	application		

Form E[See Regulation 8]The Meghalaya Board of RevenueRegister of Applications for Reference

Serial No.	Name and address of applicant	Name and address of opposite party	Name and date of the order against whichreference is asked for	Date of filing the application	Date of hearing of the application	Result of hearing with date
1	2	3	4	5	6	7

Date of transmission of the case of the HighCourt (when allowed)	Date of return of the case from the High Court	Order of the High Court	Date on which the file is sent to the Record Room	No. allotted to the file by the Record Section	Remarks
8	9	10	11	12	13