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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATIONS

The 12th July, 2021

No.LLE.112/2021/1161.- The following Bills were introduced in the House on **12th July, 2021** along with the Statement of Objects and Reasons are to be published under Rule 71 of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly for General information.

THE ASSAM CATTLE PRESERVATION BILL, 2021

A BILL

to provide for the preservation of cattle by regulating their slaughter, consumption, illegal transportation and matters connected and incidental therewith.

Preamble

Whereas for giving effect to the policy of the state for securing the principles specified in the Directive Principles in Article 48 of the Constitution of India;

It is hereby enacted in the Seventy-second year of the Republic of India, as follows:-

**Short title,
extent and
commencement.**

1. (1) This Act may be called the Assam Cattle Preservation Act, 2021.
- (2) It shall extend to whole of the state of Assam.
- (3) It shall come into force on such date and in such areas as the State Government may, by notification in the Official Gazette, appoint in this behalf.

**Application of
the Act**

2. The Act shall apply to the cattle specified in the Schedule of the Act.

Definitions

3. In this Act unless there is anything repugnant in the subject or context-
 - (a) "Animal Market" means a market place or sale-yard or any other premises or place to which animals are brought from other places and offered or displayed for sale or auction and includes animal fairs and cattle pounds, as duly licensed or recognized under a State Act or any other law for the time being in force or any rules or regulations made hereunder;
 - (b) "Beef" means flesh of the cattle in any form whose slaughter is prohibited under this Act;
 - (c) "Cattle" means an animal specified in the schedule of the Act;
 - (d) "Competent Authority" means the person or persons appointed in this behalf by the State Government by notification in the Official Gazette to exercise the

powers and perform the functions of a competent authority under this Act or the rules made hereunder for such area or areas and for such period as may be specified in the notification;

- (e) "Gaushala" means a shelter established for the protection and preservation of cattle registered as such with the department of Animal Husbandry and Veterinary under the State or Central Law;
- (f) "Notification" means a notification published in the Official Gazette;
- (g) "Prescribed Authority" means any authority prescribed or appointed by the State Government for carrying out the purpose of section 5 of this Act;
- (h) "Prescribed" means prescribed by rules made under this Act;
- (i) "Schedule" means a Schedule appended to this Act;
- (j) "Slaughter house" means slaughter house as specified in section 6 of this Act;
- (k) "Slaughter" means killing by any method whatsoever and includes maiming and inflicting of physical injury which in the ordinary course shall cause death;
- (l) "State Government" means the Government of Assam;
- (m) "the State" means the state of Assam;
- (n) "the transport of cattle" means transport by any vehicle including boat, vessel etc. and/or transportation of cattle on foot; and
- (o) "Veterinary Officer" means an officer of the Animal Husbandry and Veterinary Department of Assam appointed as such under section 8.

Prohibition of slaughter of cattle

4. Notwithstanding anything in any other law for the time being in force or in any usage to the contrary, no person shall slaughter or cause to be slaughtered, or offer or cause to be offered for slaughter of any cattle:

Provided that killing of a cattle by accident shall not be considered as slaughter under the Act.

Prohibition of slaughter of cattle without certificate from competent authority

5. (1) Notwithstanding anything in any other law for the time being in force or in any usage to the contrary, no person shall slaughter or cause to be slaughtered, or offer or cause to be offered for slaughter any cattle unless he had obtained in respect thereof a certificate in writing, issued by the registered Veterinary Officer under Animal and Husbandry Department for the area in which the cattle is to be slaughtered, that the cattle is fit for slaughter.
- (2) No certificate under sub-section (1) shall be issued unless the Veterinary Officer is of the opinion that,-
- (a) the cattle, not being a cow, is over fourteen years of age; or
 - (b) the cattle, not being a cow or heifer or calf, has become permanently incapacitated from work or breeding due to accidental injury or deformity.
- (3) The Veterinary Officer shall maintain all records of issuance or refusal of such certificate for future reference and inspection by the prescribed authority:
Provided that if Veterinary Officer refuses to issue such certificate, he shall record it in writing and communicate the same to the applicant.
- (4) Any person aggrieved by the refusal of the Veterinary Officer in respect of issuance of a certificate under this section may, within fifteen days from the date of communication to him of such refusal order, may appeal to the prescribed authority against the order of refusal, and the prescribed authority may pass such orders thereon as he deems fit.
- (5) The prescribed authority may at any time for the purpose of satisfying itself as to the legality or propriety of any such certificate or order for refusal of such certificate issued by a Veterinary Officer under this section, call for examination of the record of any case, and may pass such orders thereon as it deems fit.
- (6) A certificate under this section shall be granted in such form and on payments of such fee as may be prescribed.

- (7) Subject to the provision of sub-section (5), any order passed by the Veterinary Officer granting or refusing to grant a certificate, and any order passed by the prescribed authority under sub-section (5) shall be final and shall not be called in question in any Court.

Prohibition of slaughter of cattle in places other than a slaughter house

6. No cattle in respect of which a certificate has been issued under section 5 shall be slaughtered in any place other than a slaughter house duly licensed or recognized under a Central or State Act or any rules or regulations made hereunder or other premises as may be specified in the certificate as per rules framed under this Act:

Provided that the State Government may exempt certain places of worship or certain occasions for slaughter of cattle other than calf, heifer and cow for religious purposes.

Prohibition on transport of cattle

7. (1) No person shall transport or offer for transport or cause to be transported any cattle, without valid permit, from,-
- (i) any place of other state through Assam to any place outside state of Assam;
 - (ii) any place within the state of Assam to any place outside the state of Assam where slaughter of cattle is not regulated by law.
- (2) No person shall transport or offer for transport or cause to be transported any cattle from any place of other State to any place within the State the slaughter whereof is punishable under this Act.
- (3) No person shall transport or offer for transport or cause to be transported any cattle from any place within the State to any other place within the State, the slaughter whereof is punishable under this Act.
- (4) Notwithstanding anything contained in sub-sections (1), (2) and (3), the competent authority may issue permit for transport of cattle for bona-fide agricultural or animal husbandry purposes as prescribed in the rules framed under this Act;
- (5) The cattle shall be transported in the manner prescribed by the Central Government rules, governing the transport of cattle under the Prevention of Cruelty to Animals Act, 1960.

- (6) **Exceptions:-**
- (i) No permission shall be required for carrying cattle to grazing field or for agricultural or animal husbandry purposes within the particular district;
 - (ii) No permission shall be required for carrying cattle to and from registered Animal Market for the purpose of sale and purchase of such cattle within the district.
- (7) The permit issued for sub-sections (1), (2) and (3) shall be in such form and in such manner and subject to payment of such fee as may be prescribed by the state Government.
- (8) A person may make an application in the prescribed form to the competent authority or officer for the bonafide agricultural or animal husbandry purposes as referred under sub-sections (4) for grant of permit in writing for transportation of cattle as specified in sub-section (1), (2) and (3) above.
- (9) If, on receipt of any such application for grant of permit, such authority is of the opinion that grant of permit shall not be detrimental to the object of the Act, it may grant permit in such form and on payment of such fee as may be prescribed and subject to such conditions as it may think fit to impose in accordance with such rules as may be prescribed.
- (10) The competent authority shall issue the permit on payment of such fee as may be prescribed:
Provided that the Permit so granted shall have one month validity period from the date of issue which may be extended further on application, subject to satisfaction of the competent authority, with fees as may be prescribed.
- (11) The competent authority shall maintain all records of issuance or refusal of such permit for future reference and inspection by the state government or any officer authorized by it in this behalf.
- (12) A person shall be deemed to be transporting such animal for the purpose of slaughter unless contrary is proved thereto to the satisfaction of the concerned authority or officer by such person or he has obtained a

permit under sub-sections (4) for transporting animal for bonafide agricultural or animal husbandry purposes as under sub-sections (1), (2) and (3) from such authority or officer as the State Government may appoint in this behalf.

(13) The State Government or any officer authorized by it in this behalf, by general or special notified order, may for the purpose of satisfying himself, as to the legality or propriety of the action taken under this section, call for and examine the record of any permit and pass such orders thereon as deemed fit.

(14) Whenever any person transports or causes to be transported cattle in contravention of provisions of sub-section (1), (2) and (3), such vehicle or any conveyance used in transporting such cattle, along with cattle shall be liable to be seized by such authority or officer as specified in section 11 of this Act and any such person, suspected to have committed such offence, may be detained.

Prohibition on sale of beef and beef products

8. No person shall directly or indirectly sale or offer or expose for sale or buy beef or beef products in any form except at places permitted to do so by the competent authority:

Provided that no such permission shall be granted in such area or areas which are predominantly inhabited by Hindu, Jain, Sikh and other non-beef eating communities or within a radius of 5 kms of any temple, satra, or other religious institutions belonging to Hindu Religion or any other institution or area as may be prescribed by the competent authority.

Appointment of Veterinary Officer

9. The State Government may, for the purpose of issuing certificate under sub-section (1) of section 5, by notification in the Official Gazette appoint or declare an officer of the Animal Husbandry and Veterinary Department of Assam not below the rank of Veterinary Officer or its equivalent as Veterinary Officer for the purpose of the Act for such local areas as may be specified in such notification.

Animal Market Regulation

10. (1) Every Animal Market Committee of recognized animal markets shall issue proof of sale and purchase of animals in the prescribed format to the purchaser and maintain proper record for inspection by the competent authority.

(2) If any animal market fails to comply with the provisions of this section and rules prescribed in this regard, the license or registration of such animal

market shall be cancelled and the person responsible for such non compliance shall be barred from entering the market and fined, as may be prescribed, after providing the animal market committee or the person, as the case may be, an opportunity of being heard.

**Power to enter,
inspect, search,
seizure and
detain**

11. (1) For the purpose of enforcing the provisions of this Act, a Police Officer not below the rank of Sub-inspector or a registered Veterinary Officer, or any person authorized in this behalf by the state government, shall have the power to enter and inspect any premises within the local limits of jurisdiction of such persons where he has reason to believe that an offence under this Act has been or is likely to be committed.
- (2) Every person in occupation of any such premises as is specified in sub-section (1) shall allow the Police Officer not below the rank of Sub-inspector or Veterinary Officer or the person authorized in this behalf by the state government, as the case may be, such access to the premises as he may require for the aforesaid purpose and shall answer any question put to him by such Police Officer or Veterinary Officer or the person authorized in this behalf by the state government as the case may be, to the best of his knowledge and belief.
- (3) A Police Officer not below the rank of Sub-inspector or Veterinary Officer or the person authorized in this behalf by the state government, as the case may be, if of the opinion that an offence under this Act has been committed or is likely to be committed, may seize any materials or carcasses or cattle or vehicle or conveyance, which have been or likely to be used in commission of the offences, from the premises so inspected and may detain any person suspected to have committed such offence.
- (4) After the seizure under sub-section (14) of section 7 and sub-section (3) of section 11, such police officer shall report such seizure without unreasonable delay, before the Judicial Magistrate 1st Class:

Provided that the authority or officer, other than police officer, seizing such vehicles or conveyance or cattle, shall maintain the seized cattle and hand over any other material, vehicles or persons detained to the jurisdictional police station along-with complaint. Officer-in-charge of jurisdictional police officer shall

report such seizure without unreasonable delay before the Judicial Magistrate 1st Class.

- (5) On receipt of the report, the Judicial Magistrate 1st Class may, on his being satisfied that there is enough material to presume that a prima-facie offence under this Act has been committed or intended to be committed, release the seized materials including vehicle/ conveyance except cattle on furnishing of a bank guarantee, equal to the value of the material or vehicle/conveyance except, to the satisfaction of the court, pending disposal of the criminal proceedings instituted in respect of the alleged offence.
- (6) The expenditure incurred on the maintenance of the seized cattle shall be recovered from such persons as prescribed in the rules.
- (7) The cattle so seized, may be handed over to an institution established under section 20 of this Act or any existing Gaushala, or similar institution after value assessment by the Animal Husbandry and Veterinary Department.
- (8) Notwithstanding anything contained in this Act, no person accused of an offence punishable under this Act shall, if in custody, be released on bail or on his own bond unless the Public Prosecutor has been given an opportunity of being heard on the application for such release.
- (9) On conviction, the vehicle or any conveyance or bank guarantee so furnished and cattle so seized under this Act shall stand forfeited to the State Government in the manner as may be prescribed.

Appeals

12. (1) Any person aggrieved by any order passed under section 7 and section 11 may, within thirty days from the date of receipt of such order appeal to the Sessions Judge having jurisdiction over the area in which the property, to which such order relates, has been seized.
- (2) The Sessions judge may, after giving the persons affected a reasonable opportunity of being heard, pass such order as it deems fit.

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| Penalties | <p>13. (1) Whoever contravenes any of the provisions contained in this Act under sections 5, 6, and 7 shall be guilty of an offence punishable with imprisonment for a term which shall not be less than three years and which may extend to eight years and with fine, which shall not be less than three Lakh rupees and may extend to five Lakh rupees or with both:</p> <p style="padding-left: 40px;">Provided that after considering facts and circumstances of a case and after hearing the Public Prosecutor on the question of sentence, the trial court may, for the reasons recorded in writing, impose lesser punishment than the minimum prescribed penalty under this section.</p> <p>(2) Whoever after conviction of an offence under this Act is again found to be guilty of an offence under this Act, shall be punished with double the punishment provided for the said offence for the second and subsequent conviction.</p> | |
| Offences to be cognizable | <p>14. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences under this Act shall be cognizable and non-bailable.</p> | Central Act 2 of 1974 |
| Publication of photographs etc. of absconding offenders | <p>15. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the Police Officer not below the rank of Superintendent of Police, if has reason to believe that any person who is accused of an offence under this Act and against whom a warrant has been issued, has absconded or concealing himself so that such warrant cannot be executed, the names and the photograph of such person may be published at some prominent places in locality where the accused ordinarily resides or to a public place.</p> | Central Act 2 of 1974 |
| Abetments and attempts | <p>16. Whoever abets any offence punishable under this Act or attempts to commit any such offence shall be punishable with the punishment provided in the Act for such offences.</p> | |
| Officers exercising powers under this Act to be deemed to be public servants | <p>17. All Veterinary Officers and other persons exercising powers under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.</p> | Central Act 45 of 1860). |

- Protection of persons acting in good faith** 18. No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is in good faith done or intended to be done under this Act or the rules made hereunder.
- Exemptions** 19. (1) Subject to such conditions as may be prescribed, this Act shall not apply to -
- (i) any cattle operated upon for vaccine lymph, serum or for any experimental or research purpose at an institution established, conducted or recognized by the State Government or Central Government; or
 - (ii) any cattle,-
 - (a) slaughter of which is certified by a Veterinary Officer authorized in this behalf by the State Government, to be necessary in the interest of the public health;
 - (b) slaughter of a cattle which is suffering from any disease which is certified by a Veterinary Officer authorized by the State Government as being incurable or infectious or contagious and dangerous to other cattle;
 - (c) slaughter of cattle, not being a cow or heifer or calf, on such religious occasion as may be prescribed:
Provided that in the case of a cattle belonging to the Central Government in the Ministry of Defense, Certificate may be issued by a Veterinary Officer of the Indian Army.
 - (iii) slaughtering of cattle on the basis of certificate issued under section 5 and slaughtering of cattle, other than cow, heifer or calf and supply of flesh thereof to the state zoo or other authorized similar set up, for the purpose of feeding the animals therein, are also exempted from the operation of this Act.
- (2) Any cattle slaughtered under sub-section (1) clause (i) and sub-section (1), clause (ii) sub-clauses (a) and (b) shall be disposed off under the supervision of a veterinary officer not below the rank of Veterinary

Officer of the Department of Animal Husbandry and Veterinary in such manner as may be prescribed. No such disposal shall yield commercial value whatsoever.

Establishment of an institution including Gaushalas for taking care of cattle 20. The State Government may establish, or direct any local authority or permit society registered under the Societies Registration Act, 1960, or any Central Act or any association or organization to establish an institution including Gaushalas at such places as may be deemed necessary for taking care of the cattle to be housed thereto.

Central Act No. 17 of 1960.

Delegation of functions 21. The State Government may, by notification in the Official Gazette, delegate to any officer of the State Government all or any of its powers or functions under this Act.

Power to make rules 22. (1) The State Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for-

- (i) the terms and conditions of service of the Veterinary Officers appointed under this Act;
- (ii) the form and manner in which application for certificate under section 5 shall be made;
- (iii) the quantum of fees payable for any certificate which may be issued under section 5 and the form of such certificates;
- (iv) prescribing the authority under section 5;
- (v) the places of worship, or festival for slaughter of cattle in pursuance of this Act;
- (vi) the conditions subject to which the slaughter of any cattle may be exempted under section 19;
- (vii) the form of application for permit, the form of permit, the fees to be paid and conditions for granting permit under section 7;
- (viii) rules for proper management and, conditions and fees for registration of institution established under section 20;
- (ix) the manner of forfeiture of the vehicle or any conveyance or animal to Government under sub-section (9) of section 11;
- (x) "competent authority" and its power and function;

- (xi) "premises" to be mentioned in the certificate;
- (xii) any other matter which is or may be prescribed.

Repeal and savings

23. On the commencement of this Act, the Assam Cattle Preservation Act, 1950 shall be repealed:
Provided that such repeal shall not affect,-

Assam
Act No.
XIII of
1951

- (i) the previous operation of the Act so repealed, or anything duly done or suffered thereunder;
- (ii) Any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed;
- (iii) Any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed;
- (iv) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty forfeiture or punishment aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Act had not been passed:

Provided further that, subject to the preceding proviso, anything done or any action taken (including notification, orders or certificates issued, appointments or rules made) under any Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue in force in the respective area accordingly, unless and until superseded by anything done or any action taken under this Act.

The Schedule

[See section (2) and (3)]

1. Bulls.
2. Bullocks.
3. Cows.
4. Heifer
5. Calves.
6. Male and female buffaloes.
7. Buffalo calves.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

STATEMENT OF OBJECTS AND REASONS

1. The Assam Cattle Preservation Act, 1950 (Assam Act 13 of 1951) was enacted and published in the Assam Gazette, dated 25th April, 1951 to provide for the preservation of certain category of cattle by controlling the slaughter thereof. However, it has been observed over the years that the aforesaid legislation lacks sufficient legal provisions to deal with the issues arising out of slaughter, consumption and transportation of cattle.
2. Article 48 of the Constitution of India which enshrines one of the Directive Principles of State Policy lays down that the State shall endeavour to organise agriculture and animal husbandry on modern and scientific lines and shall, in particular, take steps for preserving and improving the breeds, and prohibiting the slaughter, of cows and calves and other milch and draught cattle. In the light of the experience over the years and in view of the shortcomings which have been observed, it is considered that there is an imperative need to enact a legislation to include sufficient legal provisions to regulate the slaughter, consumption and transportation of cattle by repealing The Assam Cattle Preservation Act, 1950.
3. Accordingly, it is proposed to enact a legislation to include enough legal provisions to regulate the slaughter, consumption and transportation of cattle.
4. The Bill seeks to achieve the aforesaid objectives.

HIMANTA BISWA SARMA,

Chief Minister

&

Minister in-charge,

Home & Political, Assam.

S. K. SHARMA,

Secretary,

Assam Legislative Assembly, Dispur.

FINANCIAL MEMORANDUM

There is no financial involvement in the proposed Bill.

MEMORANDUM OF DELEGATED LEGISLATION

- (1) Sub Section (d) of Section 3 empowers the State Government to prescribe by rules, notified in the official Gazette, the powers and functions of a "Competent Authority" for such area or areas and for such period as may be specified in the notification.
- (2) Sub Section (g) of Section 3 empowers State Government to prescribe or appoint "Prescribed Authority" for carrying out the purpose of Section 5 of this Act.
- (3) Sub Section (9) of Section 7 empowers the State Government to prescribe by rules the form and manner of permit and fees for transportation of cattle.
- (4) Section 19 empowers the State Government to prescribe by rules the conditions subject to which exemptions may be granted from the provisions of this Act and to prescribe manner of disposal of the cattle slaughtered.

The above delegation of Legislative power is normal in character.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

**THE BENGAL, AGRA AND ASSAM CIVIL COURTS
(ASSAM AMENDMENT) BILL, 2021**

**A
BILL**

further to amend the Bengal, Agra and Assam Civil Courts Act, 1887, in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Bengal, Agra and Assam Civil Courts Act, 1887, hereinafter referred to as the principal Act, in its application to the State of Assam, in the manner hereinafter appearing;

Central Act
No. XIII of
1887.

It is hereby enacted in the Seventy-second Year of the Republic of India as follows :-

**Short title,
extent and
commencement**

1. (1) This Act may be called the Bengal, Agra and Assam Civil Courts (Assam Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of
section 19**

2. In the principal Act, in section 19,-
 - (i) in sub-section (1), for the words " ten lakh rupees", the words " five lakh rupees " shall be substituted.
 - (ii) in sub-section (2), for the words " twenty lakh rupees", the words " ten lakh rupees" shall be substituted.

**Substitution of
section 21**

3. In the principal Act, for the existing section 21, the following shall be substituted namely:-

**"Appeals
from Civil
Judge (Senior
Division) and
Civil Judge
(Junior
Division)**

21. (1) Save as aforesaid, an appeal from a decree or order of a Civil Judge (Senior Division) shall lie-
 - (a) to the District Judge where the value of the original suit in which or in any proceeding arising out of which the decree or order was made have not exceeded twenty lakhs rupees; and
 - (b) to the High Court in any other case.
- (2) Save as aforesaid, an appeal from a decree or an order of a Civil Judge

(Junior Division) shall lie to the District Judge.

- (3) Where the function of receiving any appeals which lie to the District Judge under sub-section (1) or sub-section (2) has been assigned to an Additional Judge, the appeals may be preferred to the Additional Judge.
- (4) The High Court may, with the previous sanction of the State Government, direct, by notification in the Official Gazette, that appeals lying to the District Judge under sub-section(2) from all or any of the decree or orders of any Civil Judge (Junior Division) shall be preferred to the Court of such Civil Judge (Senior Division) as may be mentioned in the notification, and the appeals shall thereupon be preferred accordingly.”

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

STATEMENT OF OBJECTS AND REASONS

The Hon'ble Gauhati High Court has examined the matter relating to pecuniary jurisdiction of the Civil Courts in the State of Assam as fixed by the Bengal, Agra and Assam Civil Courts Act, 1887 and after due consideration, recommended that the pecuniary jurisdiction of the Civil Courts should be curtailed. Further the Hon'ble Gauhati High Court has also proposed to amend the said Act to the effect that the appeal from the court of Civil Judge (Sr. Division) where the value of the original suit/decreed does not exceed 20 Lakh should lie to District Judge and exceeding 20 lakhs should go to High Court, while appeal shall lie from the decree and order of Civil Judge (Jr. Division) to the District Judge.

Hence, the Bill for Amendment of the Bengal, Agra and Assam Civil Courts, Act, 1887.

HIMANTA BISWA SARMA,
Minister, Law, Assam.

S K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bengal, Agra and Assam Civil Courts (Assam Amendment) Bill, 2021 will not lead to any expenditure from the consolidated fund of the State of Assam.

HIMANTA BISWA SARMA,
Minister, Law, Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bengal, Agra and Assam Civil Courts (Assam Amendment) Bill, 2021 does not involve any delegated legislation.

HIMANTA BISWA SARMA,
Minister, Law, Assam.

ANNEUXRE - I

Comparative Statement

Existing provision	Proposed amendment
<p>19. Extent of Jurisdiction of Civil Judge (Junior Division)</p> <p>(1) Save as aforesaid, and subject to the provision of sub-sec (2) the jurisdiction of a Civil Judge (Junior Division) extends to all like suits of which the value does not exceed ten five lakhs rupees.</p> <p>(2) The State Government may, on the recommendation of the High Court direct; by notification in the official Gazette with respect to any Civil Judge (Junior Division) named therein that his Jurisdiction shall extend to all like suits of such value not exceeding twenty lakhs ten lakhs rupees as may be specified in the notification;</p> <p>Provided that the State Government may, by notification in the official Gazette, delegate to the High Court its power under this section.</p> <p>21. Appeals from Civil Judge (Senior Division) and Civil Judge (Junior Division)</p> <p>(1) Save as aforesaid, an appeal from a decree or order of a Civil Judge (Senior Division) shall lie to the District Judge.</p> <p>(2) Save as aforesaid, an appeal from a decree or an order of a Civil Judge (Junior Division) shall lie to the District Judge.</p> <p>(3) Where the function of receiving any appeals which lie to the District Judge under sub-sec.(1) or sub-sec.(2) has been assigned to an Additional Judge, the appeals may be preferred to the Additional Judge.</p> <p>(4) The High Court may, with the previous sanction of the State Government direct, by notification in the official Gazette that appeals lying in the Court of the District Judge under sub-S.(2) from all or any of the decree or orders of any Civil Judge (Junior Division) shall be preferred to the Court of such Civil Judge (Senior Division) as may be mentioned in the notification, and the appeals shall thereupon be preferred accordingly."</p>	<p>19. Extent of Jurisdiction of Civil Judge (Junior Division)</p> <p>(1) Save as aforesaid, and subject to the provisions of sub-section(2), the jurisdiction of a Civil Judge (Junior Division) – extends to all like suits of which the value does not exceed five lakhs rupees.</p> <p>(2) The State Government may, on the recommendation of the High Court, direct, by notification in the Official Gazette, with respect to any Civil Judge (Junior Division) – named therein, that his jurisdiction shall extend to all like suits of such value not exceeding ten lakhs rupees as may be specified in the notification:</p> <p>Provided that the State Government may, by notification in the Official Gazette, delegate to the High Court its powers under this section.</p> <p>21. Appeal from Civil Judge (Senior Division – and Civil Judge (Junior Division –</p> <p>(1) Save as aforesaid an appeal from a decree or order of a Civil Judge (Senior Division) shall lie</p> <p>(a) to the District Judge where the value of the original suit in which or in any proceedings arising out of which the decree or order was made did not exceed Twenty Lakhs rupees; and</p> <p>(b) to the High Court in any other case.</p> <p>(2) Save as aforesaid, an appeal from a decree or order of a Civil Judge (Junior Division) shall lie to the District Judge.</p> <p>(3) Where the function of receiving any appeals which lie to the District Judge under sub-section (1) or sub-section (2) has been assigned to an Additional Judge, the appeals may be preferred to the Additional Judge.</p> <p>(4) The High Court may, with the previous sanction of the State Government direct, by notification in the Official Gazette, that appeals lying to the District Judge under sub-section (2) from all or any of the decrees or orders of any Civil Judge (Junior Division) shall be preferred to the Court of such Civil Judge (Senior Division) as may be mentioned in the notification and the appeals shall thereupon be preferred accordingly."</p>

S. K. SHARMA,
Secretary,

Assam Legislative Assembly.

**THE ASSAM GOODS AND SERVICES TAX
(AMENDMENT) BILL, 2021**

**A
BILL**

further to amend the Assam Goods and Services Tax Act, 2017.

Preamble.

Whereas, it is expedient further to amend the Assam Goods and Services Tax Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act No.
XXVIII
of 2017**

It is hereby enacted in the Seventy-second Year of the Republic of India as follows: -

**Short title,
extent and
commence
ment.**

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2021.
- (2) It extends to the whole of Assam.
- (3) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment
of section 7.**

2. In the principal Act, in section 7, in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or *vice-versa*, for cash, deferred payment or other valuable consideration.

Explanation.— For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions *inter se* shall be deemed to take place from one such person to another;”.

**Amendment
of section 16.**

3. In the principal Act, in section 16, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”.

**Amendment
of section 35.**

4. In the principal Act, in section 35, sub-section (5), shall be omitted.

**Substitution
of section 44.**

5. In the principal Act, for section 44, the following shall be substituted, namely:—

**“Annual
Return.** 44. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

**Amendment
of section 50.**

6. In the principal Act, in section 50, in sub-section (1), for the proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after