

CHAPTER II
TRIBUNAL AND TAXING AUTHORITIES

3. Tribunal —

Subject to such rules as may be prescribed, the State Government shall, by notification published in the Official Gazette, constitute a Tribunal consisting of one or more members to exercise all the powers and perform all the functions conferred by or under this Act or any other law for the time being in force.

4. Taxing Authorities —

(1) There shall be the following classes of authorities to be appointed by the State Government, for carrying out the purposes of this Act, namely :-

- (a) Commissioner of Commercial Taxes;
- (b) Additional Commissioner of Commercial Taxes;
- (c) Joint Commissioner of Commercial Taxes;
- (d) Deputy Commissioner of Commercial Taxes;
- (e) Assistant Commissioner of Commercial Taxes;
- (f) Commercial Taxes Officer.

(2) The authorities appointed under sub-Section (1) shall, within such areas (or in respect of such transaction falling within an area) as the State Government may by notification specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(3) The Commissioner may, at any stage, direct transfer of a proceeding under this Act in respect of any dealer from the prescribed authority to another authority of the same or higher rank appointed under sub-Section (1). Where such direction is given by the Commissioner the authority to whom the proceeding is transferred shall proceed to dispose of it as if it had been initiated by the said authority, irrespective of the local limits of its jurisdiction; such transfer shall not render necessary the re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion, continue it from the stage at which it was left by the authority from whom it was transferred.

(4) For smooth functioning of the office, it shall be lawful for the Deputy Commissioner or the Assistant Commissioner in-charge of a circle or the Commercial Taxes Officer in-charge of a circle or sub-circle, to allot work and proceedings amongst the officers posted in circle or sub-circle, as the case may be and it may include transfer of a proceeding from one officer to another posted in the same office and exercising concurrent jurisdiction.

5. Powers of Tribunal and Taxing Authorities to take Evidence on Oath, etc.—

(1) The Tribunal, or any authority appointed under sub-Section (1) of Section 4 shall for the purposes of this Act have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (V of 1908) when trying a suit, in respect of the following matters, namely :-

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of books of accounts and other documents; and
- (c) issuing commissions for the examination of witness.

(2) Any proceeding under this Act before the Tribunal, or any authority appointed under sub-Section (1) of Section 4 shall be deemed to be a "judicial proceeding" within the meaning of Section 193 and 228 and for the purposes of Section 196 of the Indian Penal Code, 1860 (XIV of 1860).

6. Members of the Tribunal and Taxing Authorities to be Public Servant —

Members of the Tribunal appointed under Section 3 and all the taxing authorities appointed under Section 4 of this Act shall be deemed to be public servants within the meaning of Section 21 of Indian Penal Code.

7. Indemnity —

No suit, prosecution or other legal proceedings shall lie against any Government servant employed for execution of the provisions of this Act and Rules made thereunder for anything which is in good faith done or intended to be done thereunder.