

CHAPTER IV
TAXING, APPELLATE AND REVISIONAL AUTHORITIES AND
ENFORCEMENT BRANCH

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| Sales tax authorities | 25 | (1) For carrying out the purpose of this Act, the State Government may by notification appoint a person to be the Commissioner of Taxes, together with such other persons to assist him as it thinks fit and may specify the area or areas over which they shall exercise jurisdiction.
(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred and perform such duties as may be required by or under this Act. |
| Delegation of Commissioner's powers. | 26 | (1) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to any person appointed to assist him under sub-section (1-) of section 25.
(2) Notwithstanding anything contained in sub-section (1), the Commissioner may transfer any case or matter from any person appointed under sub-section {1) to assist him to any other person so appointed whether such other person has jurisdiction over the area to which the case or matter relates or not, provided he is otherwise competent to deal with such case or matter in exercise or performance of the powers or duties referred to under this subsection. |
| Appellate authority | 27. | The State Government may authorize an officer, not below the rank of an Assistant Commissioner of Taxes appointed under sub-section (I) of Section 25 to exercise the powers and perform the functions of the Appellate Authority under section 65. |
| Revisional authority | 28. | The Commissioner of Taxes appointed under sub-section (1) of Section 25 shall also exercise the powers and perform the functions of the Revisional Authority under section 66 and section 67. |
| Appellate Tribunal | 29. | The Meghalaya Board of Revenue shall function as Appellate Tribunal. |
| Enforcement Branch | 30. | (1) with effect from the appointed day, the Enforcement Branch constituted under the Meghalaya Sales Tax Act shall be deemed to have been constituted under this Act for discharging the functions referred to in sub-section (3) of this section.
(2) The officers of the Enforcement Branch shall work under the direction of the Assistant Commissioner of Taxes subject to overall control of the Commissioner of Taxes.
(3) The Enforcement Branch on information or of its own motion or where the Commissioner so directs, carry out investigation or hold inquiry into any case of alleged or suspected evasion of tax as well as malpractice connected therewith and send a report in respect thereof to the Commissioner. |