



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT::: LEGISLATIVE BRANCH

## NOTIFICATION

The 19th October, 2020

No. LGL.36/2005/92.- The following Act of the Assam Legislative Assembly which received the assent of the Governor on 12th October, 2020 is hereby published for general information.

**ASSAM ACT NO. XXII OF 2020**

(Received the assent of the Governor on 12th October, 2020)

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)  
(AMENDMENT) ACT, 2020**

## AN ACT

further to amend the Assam Taxation (Liquidation of Arrear Dues) Act, 2005.

**Preamble**

Whereas, it is expedient further to amend the Assam Taxation (Liquidation of Arrear Dues) Act, 2005, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act XI of  
2005.

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

**Short title, extent and commencement.**

1. (1) This Act may be called the Assam Taxation (Liquidation of Arrear Dues) Act, 2020.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force with effect from the 31<sup>st</sup> day of March, 2020.

**Amendment of Section 1.**

2. In the principal Act, in section 1, in sub-section (3), for the word, figures and punctuation mark, "31<sup>st</sup> March, 2020", the word, figures and punctuation mark, "31<sup>st</sup> July, 2020" shall be substituted.

**Substitution of Schedule.**

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

**"Schedule  
(See Section 6)**

Sl. No.	Description of the outstanding dues	Payment to be made under the Act on the date to avail the benefit corresponding to the respective serial as per column (4)	Amount to be paid for filing application to avail benefit under the Act
(1)	(2)	(3)	(4)
1	Amount of total outstanding dues.	On or before 31 <sup>st</sup> July, 2020.	100% of arrear tax and 15% of arrear interest. Total penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 30% of interest: Total penalty will be waived: Provided further that if total outstanding dues consist of only penalty amount, then 50% of the penalty.

**Repeal and savings**

4. (1) The Assam Taxation (Liquidation of Arrear Dues) (Amendment) Ordinance, 2020, is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have done or taken under the corresponding provisions of this Act had come into force on the date on which the said Ordinance came into force.

Assam  
Ordinance  
1 of 2020

**S. M. BUZAR BARUAH,**  
Commissioner & Secretary to the Government of Assam,  
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