No. LGL.36/2005/82.—The following Ordinance which was promulgated by the Governor on 27th May, 2020 is hereby published for general information.

ASSAM ORDINANCE NO. 1 OF 2020
THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) (AMENDMENT) ORDINANCE, 2020
AN
ORDINANCE

further to amend the Assam Taxation (Liquidation of Arrear Due) Act, 2003.

Preamble

Whereas, the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action for amending the Assam Taxation (Liquidation of Arrear Due) Act, 2003, hereinafter referred to as the principal Act;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Assam is hereby pleased to promulgate, in the Seventy-First Year of the Republic of India, the following Ordinance, namely:

1. (1) This Ordinance may be called the Assam Taxation (Liquidation of Arrear Due) Ordinance, 2020.

(2) It shall have the like extent as the principal Act.

(3) It shall be deemed to have come into force on the 31st 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, “31st March, 2020”, the word, figures and punctuation mark, “31st 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)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of the outstanding dues</th>
<th>Payment to be made under the Act on the date to avail the benefit corresponding to the respective serial as per column (4)</th>
<th>Amount to be paid for filing application to avail benefit under the Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount of total outstanding dues.</td>
<td>On or before 31st July, 2020.</td>
<td>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.</td>
</tr>
</tbody>
</table>

PROF JAGADISH MUKHI,
Governor of Assam.

S. M. BUZAR BARUAH,
Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur.

Guwahati : Printed and Published by the Director, Directorate of Printing & Stationery, Assam, Guwahati-21.
Extraordinary Gazette No. 473 - 400 +10 - 30 - 05- 2020. (visit at- dpns.assam.gov.in)