



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 83 Dispur, Monday, 13th February, 2023, 24th Magha, 1944 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 13th February, 2023

**No. LGL.55/2005/61.**— The following Act of the Assam Legislative Assembly which received the assent of the Hon'ble Governor of Assam on 9th February, 2023 is hereby published for general information.

**ASSAM ACT NO. V OF 2023**

**(Received the assent of the Governor on 9th February, 2023)**

**THE ASSAM PROFESSIONS, TRADES, CALLINGS  
AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 2022**

## AN ACT

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

**Preamble** Whereas it is expedient to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act  
No. VI of  
1947

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

**Short title,  
extent and  
commencement**

1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2022.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of  
section 15**

2. In the principal Act, in section 15, after clause (3), for the words "shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both", the words "the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty of an amount not exceeding twice the amount of tax involved or tax evaded or sought to be evaded where it is practicable to quantify such amount or an amount not exceeding rupees five thousand in any other case, subject to a minimum of rupees two thousand and five hundred" shall be substituted.

**Omission of  
sections 15A  
and 15B**

3. In the principal Act, sections 15A and 15B shall be omitted.

**GEETANJALI DAS SAIKIA,**

Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.