



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 325 দিশপুৰ, বুধবাৰ, 14 জুলাই, 2021, 23 আশাৰ, 1943 (শক)
No. 325 Dispur, Wednesday, 14th July, 2021, 23rd Ashadha, 1943 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 14th July, 2021

No. LLE.118/2021/1169.- The following Bills were introduced in the House on **14th July, 2021** along with the Statement of Objects and Reasons are to be published under Rule 71 of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly for General information.

**THE ASSAM VALUE ADDED TAX
(AMENDMENT) BILL, 2021**

**A
BILL**

to amend the Assam Value Added tax, 2003.

Preamble.

Whereas, it is expedient to amend the Assam Value Added Tax Act, 2003, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam Act
No. VIII of
2005**

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

**Short title, extent
and
commencement.**

1. (1) This Act may be called the Assam Value Added Tax (Amendment) Act, 2021.

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

(3) It shall come into force at once.

**Amendment of
section 56.**

2. In the principal Act, in section 56, after sub-section (8), a new sub-section (9) shall be inserted, namely :-

“(9) In case a registered dealer generates e-tax invoice or e-retail invoice, the e-tax invoice shall contain such particulars as specified in sub-section (4) and the e-retail invoice shall contain such particulars as specified in sub-section (6) and instead of the signature of the dealer or his manager or agent there shall be digital signature of such registered dealer or his manager or authorised agent as the case may be.”

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Value Added Tax Act, 2003.

2. Clause 2 of the Bill seeks to amend section 56 of the Assam Value Added Tax Act by inserting a new sub-section (9), so as to provide an option of issuance of e-invoice with digital signatures by the dealers.
3. The Bill seeks to achieve above objects.

AJANTA NEOG,
Minister, Finance.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Value Added Tax Act, 2003.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to the Government or any authority.

Extract of Existing Provision of the Assam VAT Act, 2003

Existing Provision	Proposed Provision
<p>56. Tax invoice:</p> <p>(1) Every registered dealer making a taxable sale to another registered dealer, shall provide that purchaser at the time of sale with a tax invoice containing such particulars as specified in sub-section (4), and retain a copy thereof</p> <p>(2) The tax invoice shall not be issued by a dealer, if - (a) he is paying composite tax in lieu of Value Added Tax; or (b) the sale is in the course of export out of the territory of India; or (c) the sale is in the course of inter-state trade and commerce or (d) the sale of goods is exempt from tax; or (e) the sale of goods is taxable at the first point of sale under the Fourth Schedule.</p> <p>(3) Not more than one tax invoice shall be issued for each taxable sale.</p> <p>(4) The tax invoice issued under sub-section (1) shall contain the following particulars on the original as well as the copies thereof:- (a) the word Tax invoice printed in bold letter at the top or at any prominent place; (b) the name, address and Taxpayer Identification Number (TIN) of the selling registered dealer; (c) the name, address and Taxpayer Identification Number (TIN) of the purchasing registered dealer; (d) an individual serialized number either printed or put by a numbering machine, and the date on which the tax invoice is issued; (e) description, quantity, volume and value of goods sold, and amount of tax charged thereon indicated separately; (g) omitted (f) signature of the selling dealer or his manager or agent, duly authorised by him.</p> <p>(5) Except when a tax invoice is issued under sub-section (1), if a registered dealer sells any goods exceeding such amount in value as may be prescribed, in any one transaction to any person, he shall issue to the purchaser a retail invoice and retain a copy thereof.</p> <p>(6) The retail invoice shall contain the following particulars on the original as well as copies thereof- (a) the words 'Retail Invoice' or 'Cash Memorandum' or 'Bill' printed in bold letters at the top or at a prominent place; (b) the name, address and Taxpayer Identification Number (TIN) or General Registration Number (GRN) of the selling registered dealer; (c) in case the sale is in course of export out of the territory of India, the name, address and the registration number, if any, of the purchasing dealer or the foreign buyer, and has been made; (d) an individual serialised number, either printed or put by numbering machine, and the date on which the retail invoice is issued. (e) description, quantity, volume and value of goods sold inclusive of tax, charged thereon; (g) omitted (f) signature of the selling dealer or his manager or agent, duly authorised by him.</p> <p>(7) Tax invoice shall be triplicate. The original and the duplicate copy shall be issued to the purchaser or the person taking delivery of the goods, as the case may be, and the triplicate copy shall be retained by the selling dealer.</p> <p>(8) Retail invoice shall be issued in duplicate. The original shall be issued to the purchaser and the duplicate copy shall be retained by the selling dealer</p>	<p>56. Tax invoice:</p> <p>(1) Every registered dealer making a taxable sale to another registered dealer, shall provide that purchaser at the time of sale with a tax invoice containing such particulars as specified in sub-section (4), and retain a copy thereof</p> <p>(2) The tax invoice shall not be issued by a dealer, if - (a) he is paying composite tax in lieu of Value Added Tax; or (b) the sale is in the course of export out of the territory of India; or (c) the sale is in the course of inter-state trade and commerce or (d) the sale of goods is exempt from tax; or (e) the sale of goods is taxable at the first point of sale under the Fourth Schedule.</p> <p>(3) Not more than one tax invoice shall be issued for each taxable sale.</p> <p>(4) The tax invoice issued under sub-section (1) shall contain the following particulars on the original as well as the copies thereof:- (a) the word Tax invoice printed in bold letter at the top or at any prominent place; (b) the name, address and Taxpayer Identification Number (TIN) of the selling registered dealer; (c) the name, address and Taxpayer Identification Number (TIN) of the purchasing registered dealer; (d) an individual serialized number either printed or put by a numbering machine, and the date on which the tax invoice is issued; (e) description, quantity, volume and value of goods sold, and amount of tax charged thereon indicated separately; (g) omitted. (f) signature of the selling dealer or his manager or agent, duly authorised by him.</p> <p>(5) Except when a tax invoice is issued under sub-section (1), if a registered dealer sells any goods exceeding such amount in value as may be prescribed, in any one transaction to any person, he shall issue to the purchaser a retail invoice and retain a copy thereof.</p> <p>(6) The retail invoice shall contain the following particulars on the original as well as copies thereof- (a) the words 'Retail Invoice' or 'Cash Memorandum' or 'Bill' printed in bold letters at the top or at a prominent place; (b) the name, address and Taxpayer Identification Number (TIN) or General Registration Number (GRN) of the selling registered dealer; (c) in case the sale is in course of export out of the territory of India, the name, address and the registration number, if any, of the purchasing dealer or the foreign buyer, and has been made; (d) an individual serialised number, either printed or put by numbering machine, and the date on which the retail invoice is issued. (e) description, quantity, volume and value of goods sold inclusive of tax, charged thereon; (g) omitted (f) signature of the selling dealer or his manager or agent, duly authorised by him.</p> <p>(7) Tax invoice shall be triplicate. The original and the duplicate copy shall be issued to the purchaser or the person taking delivery of the goods, as the case may be, and the triplicate copy shall be retained by the selling dealer.</p>

(8) Retail invoice shall be issued in duplicate. The original shall be issued to the purchaser and the duplicate copy shall be retained by the selling dealer

(9) In case a registered dealer generates e-tax invoice or e-retail invoice, the e-tax invoice shall contain such particulars as specified in sub-section (4) and the e-retail invoice shall contain such particulars as specified in sub-section (6) and instead of the signature of the dealer or his manager or agent there shall be digital signature of such registered dealer or his manager or authorised agent as the case may be.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

**THE ASSAM TAXATION (ON SPECIFIED LANDS)
(AMENDMENT) BILL, 2021**

A

BILL

to amend the Assam Taxation (On Specified Lands) Act, 1990

Preamble.

Whereas, it is expedient to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
No. XII of
1990

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

**Short title, extent
and
commencement.**

1. (1) This Act may be called the Assam Taxation (On Specified Lands) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Insertion of a new
Section 7A.**

2. In the principal Act, after section 7, the following new section shall be inserted, namely:—

**"Applicability
of the
provisions of
the Assam
Value Added
Tax Act, 2003.**

7A. Subject to the provisions of this Act and the rules made thereunder, the provisions of the Assam Value Added Tax Act, 2003 and the rules, orders or notifications made or issued thereunder relating to amendment, cancellation and suspension of registration, penalty for non-filing of returns, special mode of recovery, retention of accounts, requirement to provide information, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, inspection, search and seizure, power to call for information, bar to certain proceedings, indemnity, treatment of documents furnished by dealer as confidential and other matters for which no specific provision has been made in this Act and the rules made thereunder, shall *mutatis mutandis* apply, to the owner or purchaser of green tea leaves in respect of tax levied or deducted and payable under this Act, as if those provisions were *mutatis mutandis* incorporated in this Act and the rules framed and orders and notification issued under those provisions were *mutatis mutandis* framed or issued under the relevant provisions so incorporated under this Act."

Assam Act
No. VIII of
2005

Insertion of a new section 16A.

3. In the principal Act, after section 16, the following new section shall be inserted, namely:-

"Automation. 16A.(1)The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.

(2)The Government may from time to time make regulations for regulating the interactions between the owner/purchaser of green tea leaves and the authorities appointed or constituted under this Act.

(3) The provisions contained in the Information and Technology Act, 2000, and the rules made and directions given under the Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, shall in so far as they may apply to the procedures shall apply to this Act. Central Act
21 of 2000

(4)Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.

(5)The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes."

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Taxation (On Specified Lands) Act, 1990.

2. The amendments which are proposed to be made are explained broadly as follows:

- (i) Clause 2 of the Bill seeks to insert a new section 7A for applicability of the provisions of Assam VAT Act, 2003, *mutatis mutandis* under the Specified Lands Act for its proper administration.
- (ii) Clause 3 of the Bill seeks to insert a new section 16A for automation of business processes and to empower the Commissioner of Taxes, Assam to issue instructions with prior approval of the Government on e-filing, e-payment etc.

3. The Bill seeks to achieve above objects.

AJANTA NEOG,
Minister, Finance.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Taxation (On Specified Lands) Act, 1990.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely:-

Section 16A seeks to empower the Commissioner of Taxes, Assam to issue notification for specifying the procedures for e-returns, and e-payments, with prior approval of the Government.

2. The matters in respect of which notification may be issued in accordance with the provisions of the Bill is either administrative in nature or matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The abovementioned proposal for delegation of legislative power is, therefore, of a normal character.

Extract of Existing Provision of the Assam Taxation (On Specified Lands) Act, 1990

Existing provision of the ATSL Act	Proposed Provision of the ATSL Act
The proposal relates to insertion of a new Section in the Assam Taxation (On Specified Lands) Act, 1990.	<p>7A. Applicability of the provisions of the Assam Value Added Tax Act, 2003.</p> <p><i>Subject to the provisions of this Act and the rules made thereunder, the provisions of the Assam Value Added Tax Act, 2003 and the rules, orders or notifications made or issued thereunder relating to amendment, cancellation and suspension of registration, penalty for non-filing of returns, special mode of recovery, retention of accounts, requirement to provide information, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, inspection, search and seizure, power to call for information, bar to certain proceedings, indemnity, treatment of documents furnished by dealer as confidential and other matters for which no specific provision has been made in this Act and the rules made thereunder, shall mutatis mutandis apply, to the owner or purchaser of green tea leaves in respect of tax levied or deducted and payable under this Act, as if those provisions were mutatis mutandis incorporated in this Act and the rules framed and orders and notification issued under those provisions were mutatis mutandis framed or issued under the relevant provisions so incorporated under this Act.</i></p>
The proposal relates to insertion of a new Section in the Assam Taxation (On Specified Lands) Act, 1990.	<p>16A. Automation</p> <p><i>(1) The Government shall endeavour to introduce and establish an automate data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.</i></p> <p><i>(2) In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the owner/purchaser of green tea leaves and the authorities appointed or constituted under this Act.</i></p> <p><i>(3) The provisions contained in the Information and Technology Act, 2000, and the rules made and directions given under the Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, shall in so far as they may apply to the procedures shall apply to this Act.</i></p> <p><i>(4) Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.</i></p> <p><i>(5) The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes.</i></p>

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

THE ASSAM ELECTRICITY DUTY (AMENDMENT) BILL, 2021

A BILL

further to amend the Assam Electricity Duty Act, 1964

Preamble.

Whereas it is expedient further to amend the Assam Electricity Duty Act, 1964, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
No. XXX of
1964

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

Short title,
extent and
commencement.

1. (1) This Act may be called the Assam Electricity Duty (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Insertion of new
section 12A.

2. In the principal Act, after section 12, a new section 12A shall be inserted, namely:—

***Automation.** 12A. (1) The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.

(2) The Government may from time to time make regulations for regulating the interactions between the assesees and the authorities appointed or constituted under this Act.

(3) The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the said Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, so far as they apply to the procedures shall apply under this Act.

Central Act
21 of 2000

(4) Except as provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.

(5) The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes."

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Electricity Duty Act, 1964.

2. Clause 2 of the Bill seeks to insert a new section 12A for automation of the business process and to empower the Commissioner of Taxes, Assam to issue instructions, with prior approval of the Government, on the procedure of e-filing of returns, e-payments etc.
3. The Bill seeks to achieve above objects.

AJANTA NEOG,
Minister, Finance.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Electricity Duty Act, 1964.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely:-

Section 12A proposes to empower the Commissioner of Taxes, Assam to issue notification for specifying the procedures for e-returns and e-payments, with prior approval of the Government.

2. The matters in respect of which notification may be issued in accordance with the provisions of the Bill is either administrative in nature or matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The abovementioned proposal for delegation of legislative power is, therefore, of a normal character.

Extract of Existing Provision of the Assam Electricity Duty Act, 1964

<u>Existing Provision</u>	<u>Proposed Provision</u>
<p>The proposal relates to insertion of a new Section in the AED Act, 1964</p>	<p>The draft Bill proposes for insertion of a new Section in the Principal Act as follows:</p> <p>12A. Automation.</p> <p>(1) <i>The Government shall endeavor to introduce and establish an automated data processing system so complementing the purposes of this Act and for matters incidental and allied thereto.</i></p> <p>(2) <i>In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the assessee and the authorities appointed or constituted under this Act.</i></p> <p>(3) <i>The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the said Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, so far as they apply to the procedures shall apply under this Act.</i></p> <p>(4) <i>Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.</i></p> <p>(5) <i>The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes.</i></p>

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 2021

A BILL

further to amend the Assam Agricultural Income Tax Act, 1939

Preamble.

Whereas it is expedient further to amend the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
No. IX of
1939

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

Short title,
extent and
commencement.

1. (1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of April, 2021.

Amendment of
section 41.

2. In the principal Act, in section 41, for the words, "five rupees for every day during which the default continues", the words "one-hundred rupees for every day during which the default continues or a maximum of rupees five thousand only, whichever is less" shall be substituted.

Insertion of new
section 43A.

3. In the principal Act, after section 43, a new section 43A shall be inserted, namely:-

"Automation. 43A. (1) The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.

(2) In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the assessee and the authorities appointed or constituted under this Act for the purpose.

(3) The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the said Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, etc so far as they apply to the procedures shall apply under this Act.

Central Act
21 of 2000

(4) Except as otherwise provided in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.

(5) The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes."

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Agricultural Income Tax Act, 1939.

2. The amendment which is proposed to be made is explained broadly as follows:

(i) Clause 2 of the Bill seeks to amend section 41 of the Assam Agricultural Income Tax Act, 1939 to increase the fine amount for late filing of return for enforcing compliance.

(ii) Clause 3 of the Bill seeks to insert a new section 43A for automation of business processes and to empower the Commissioner of Taxes to issue instructions, with prior approval of the Government, on e-filing of returns and e-payments etc.

3. The Bill seeks to achieve above objects.

AJANTA NEOG,
Minister, Finance.

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Agricultural Income Tax Act, 1939.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely: -

Section 43A proposes to empower the Commissioner of Taxes, Assam to issue notification for specifying the procedures for e-returns and e-payments with prior approval of the Government.

2. The matters in respect of which notification may be issued in accordance with the provisions of the Bill is either administrative in nature or matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The abovementioned proposal for delegation of legislative power is, therefore, of a normal character.

Extract of Existing Provision of the Assam Agricultural Income Tax Act, 1939

<u>Existing Provision</u>	<u>Proposed Provision</u>
<p>Section 41. Failure to furnish return or to supply information:</p> <p><i>If any person fails, without reasonable cause to excuse, to furnish in due time any of the returns mentioned in Section 19 or Section 34, he shall be punishable with fine which may extend to five rupees for every day during with the default continues.</i></p>	<p>Section 41. Failure to furnish return or to supply information:</p> <p><i>If any person fails, without reasonable cause to excuse, to furnish in due time any of the returns mentioned in Section 19 or Section 34, he shall be punishable with fine which may extend to one-hundred rupees for every day during with the default continues or a maximum of rupees five thousand only, whichever is less.</i></p>
<p>The proposal relates to insertion of a new Section in the Assam Agricultural Income Tax Act, 1939</p>	<p>43A. Automation</p> <p>(1) <i>The Government shall endeavour to introduce and establish an automate data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.</i></p> <p>(2) <i>In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the assesseees and the authorities appointed or constituted under this Act.</i></p> <p>(3) <i>The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the said Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, etc so far as they apply to the procedures shall apply under this Act.</i></p> <p>(4) <i>Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.</i></p> <p>(5) <i>The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes.</i></p>

S. K. SHARMA,
Secretary,
Assam Legislative Assembly.

