



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 420 Dispur, Thursday, 16th September, 2021, 25th Bhadra, 1943 (S. E.)

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GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 15th September, 2021

**No. LGL.64/2006/70.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

### ASSAM ACT NO. XXVI OF 2021

(Received the assent of the Governor on 9th September, 2021)

**THE ASSAM ELECTRICITY DUTY (AMENDMENT) ACT, 2021**

## AN ACT

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 assesseees 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 a notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes."

**GEETANJALI DAS SAIKIA,**

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