



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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

## NOTIFICATION

The 15th September, 2021

**No. LGL.61/2009/100.**— 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. XXIV OF 2021**  
(Received the assent of the Governor on 9th September, 2021)  
**THE ASSAM AGRICULTURAL INCOME TAX**  
**(AMENDMENT) ACT, 2021**

## AN ACT

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 assesseses 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 and 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.

(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."

Central Act  
21 of 2000

**GEETANJALI DAS SAIKIA,**

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