



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 30th January, 2021

No. LGL.36/2005/100.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 27th January, 2021 is hereby published for general information.

ASSAM ACT NO. IV OF 2021

(Received the assent of the Governor on 27th January, 2021)

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ACT, 2020**

AN ACT

further to amend the Assam Taxation (Liquidation of Arrear dues) Act, 2005.

Preamble

Whereas it is expedient further to amend the Assam Taxation (Liquidation of Arrear Dues) Act, 2005, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act XI
of 2005

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

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Taxation (Liquidation of Arrear Dues) (Second Amendment) Act, 2020.
(2) It shall have the like extent as the principal Act.
(3) It shall come into force at once.

**Amendment
of section 1**

2. In the principal Act, in section 1, in sub-section (3), for the word, figures and punctuation mark, "31st July, 2020", the word, figures and punctuation mark, "31st March, 2021" shall be substituted.

**Amendment
of section 2**

3. In the principal Act, in section 2, in sub-section (1), for the existing clause (b), the following shall be substituted, namely: -
“(b) “Outstanding dues of arrear tax, penalty and interest” means unpaid amounts as on the date of coming into force of this Act on account of tax, interest and penalty by an applicant as per statutory orders for periods up to 30th June, 2017 under any provision of the relevant Acts passed on or before 30th September, 2020 or by such later date as the State Government may, by notification in the Official Gazette, specify from time to time and also includes further calculable interest as per the relevant Acts on the involved principal amounts up to the date of application within the meaning of section 5 of this Act;”

**Amendment
of section 4**

4. In the principal Act, for the existing section 4, the following shall be substituted, namely: -

**“Eligibility
condition**

4. Subject to other provisions of this Act, an applicant shall be eligible to make an application under this Act for all his outstanding dues in respect of amounts assessed for the periods up to 30th June, 2017 and levied against him on or before 30th September, 2020 but not lying in dispute before any statutory forum or the Hon’ble Gauhati High Court or the Hon’ble Supreme Court of India as on the date of application under the Act.”

Substitution of Schedule 5. In the principal Act, for the existing Schedule, the following shall be substituted, namely: -

“Schedule
(See section 6)

Sl. No.	Description of the outstanding dues	Payment to be made under the Act on the date to avail the benefit corresponding to the respective serial as per column (4)	Amount to be paid for filing application to avail benefit under the Act
(1)	(2)	(3)	(4)
1	Amount of total outstanding dues.	On or before 31 st March, 2021.	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.

S. M. BUZAR BARUAH,
Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.