



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 26th August, 2016

No. LGL.36/2005/55.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 24th August, 2016 is hereby published for general information.

ASSAM ACT NO. X OF 2016

(Received the assent of the Governor on 24th Augut, 2016)

THE ASSAM TAXATION (LIQUIDATION
OF ARREAR DUES) (AMENDMENT) ACT, 2016.

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 Sixty-seventh 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) (Amendment) Act, 2016.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of Preamble.

2. In the principal Act, for the existing Preamble, the following shall be substituted, namely:-

“Preamble Whereas it has become expedient to provide for liquidation of long outstanding dues relating to tax, penalty and interest, as the case or cases as may be, under the Assam Value Added Tax Act, 2003, the Central Sales Tax Act, 1956, the Assam Entry Tax Act, 2008, the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, the Assam Amusements and Betting Tax Act, 1939, the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989, the Assam Taxation (On Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939, the Assam Electricity Duty Act, 1964 and the repealed tax Acts as referred to in sub-section (1) of section 107 of the Assam Value Added Tax Act, 2003 by offering one time incentive in the form of waiver of the balance portion of qualifying arrear dues remaining after payment of the prescribed percentage of the total dues within the stipulated dateline;”

Assam Act No. VIII of 2005, Central Act 74 of 1956, Assam Act XII of 2008, Assam Act VI of 1947, Assam Act VI of 1939, Assam Act V of 1989, Assam Act No. XII of 1990, Assam Act No. IX of 1939, Assam Act XXX of 1964 and Assam Act No. VIII of 2005.

Amendment of section 1.

3. In the principal Act, in section 1, in sub-section (3), for the word, figures and punctuation mark, “31st March, 2015”, the word, figures and punctuation mark, “31st March, 2017” shall be substituted.

Amendment of section 2.

4. In the principal Act, in section 2, in sub-section (1),—
 - (i) 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 upto 31st March 2015 under any provision of the relevant Acts passed on or before 31st March 2016 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 upto the date of application within the meaning of section 5 of this Act;"

- (ii) for the existing clause (d), the following clause shall be substituted, namely :—

“(d) “Relevant Acts” means any one or more of the following Acts, namely:-

- (i) the Assam Value Added Tax Act, 2003, (Assam Act No. VIII of 2005);
- (ii) the Central Sales Tax Act, 1956, (Central Act 74 of 1956);
- (iii) the Assam Entry Tax Act, 2008 (Assam Act No. XII of 2008);
- (iv) the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act No. VI of 1947);
- (v) the Assam Amusements and Betting Tax Act, 1939, (Assam Act No. VI of 1939);
- (vi) the Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989, (Assam Act No. V of 1989);
- (vii) the Assam Taxation (On Specified Lands) Act, 1990, (Assam Act No. XII of 1990);
- (viii) the Assam Agricultural Income Tax Act, 1939, (Assam Act No. IX of 1939);
- (ix) the Assam Electricity Duty Act, 1964, (Assam Act No. XXX of 1964); and
- (x) the repealed tax Acts as mentioned in sub-section(1) of section 107 of the Assam Value Added Tax Act, 2003(Assam Act No. VIII of 2005).”

Amendment of section 4.

5. 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 upto 31st March, 2015 and levied against him on or before 31st March, 2016 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.

6. 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 December, 2016.	100% of arrear tax and 10% of arrear interest. Total penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 25% of interest. Total penalty will be waived: Provided further that if total outstanding dues consist of only penalty amount, then 40% of the penalty.
2	Amount of total outstanding dues.	On or before 21st March, 2017 but after the commencement of this Act.	100% of arrear tax and 25% of total arrear interest. Total penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 50% 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,

Secretary to the Government of Assam,
Legislative Department, Dispur.