

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No. 768/97



THE ASSAM GAZETTE

অসাধাৰণ
EXTRAORDINARY
প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
PUBLISHED BY THE AUTHORITY

নং 54 দিশপুৰ, বৃহস্পতিবাৰ, 12 ফেব্ৰুৱাৰী, 2009, 23 মাঘ, 1930 (শক)
No. 54 Dispur, Thursday, 12th February, 2009, 23rd Magha, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 12th February, 2009

No.LGL.36/2005/76:-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VII OF 2009

(Received the assent of Governor on 9th February 2009)

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ACT, 2009**

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 Sixtieth 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, 2009.
- (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 March, 2008", the word, figures and punctuation mark, "31st March, 2009" shall be substituted.

Amendment of section 2

3. In the principal Act, in section 2, in sub-section (1), —
 - (i) in the clause (a), between the words, "Act" and "and", the following shall be inserted, namely:—

"and any person against whom there is outstanding dues of arrear tax, penalty and interest";
 - (ii) for 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 the Assam Taxation (Liquidation of Arrear Dues)(Amendment) Ordinance, 2008 on account of tax, interest and penalty by an applicant as per statutory orders for periods upto 31st March 2005 under any provision of the relevant Acts passed on or before 31st March 2008 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 on the involved principal amounts upto 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 upto 31.03.2005 and levied against him on or before 31.03.2008 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."

- Amendment of section 6** 5. In the principal Act, in section 6, in sub-section (4), the word "long", appearing between the words, "In case the", and "outstanding dues", shall be omitted.
- 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 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, 2009.	100% of arrear tax and 10% of the total arrear interest. Total penalty will be waived. Provided that if total outstanding dues consists of only interest and penalty then 25% of interest. Total penalty will be waived. Provided further that if total outstanding dues consists of only penalty amount, then 50% of the penalty.

Repeal and saving.

7. (1) The Assam Taxation (Liquidation of Arrear Dues) (Amendment) Ordinance, 2008 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

Assam Ordinance III of 2008.

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.