



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 31st December, 2019

No. LGL.36/2005/75.— The following Act of the Assam Legislative Assembly which received the assent of the **Governor on 24th December, 2019** is hereby published for general information.

ASSAM ACT NO. XVIII OF 2019

(Received the assent of the Governor on 24th December, 2019)

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR
DUES) (AMENDMENT) ACT, 2019**

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 Seventieth 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) Act, 2019.
- (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: -

Assam Act
No. VIII of
2005,
Central Act
74 of 1956,
Assam Act
No. VI of
1947, Assam
Act No. XII
of 1990,
Assam Act
No. IX of
1939, Assam
Act No. XXX
of 1964 and
Assam Act
No. XXVIII
of 2017

“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 Professions, Traders, Callings and Employments Taxation Act, 1947, 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Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939, the Assam Electricity Duty Act, 1964 and the repealed tax Acts as referred to in sub-section (1) of section 174 of the Assam Goods and Services Tax Act, 2017 by offering one time incentive in the form of waiver of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;”

**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, 2017”, the word, figures and punctuation mark, “31st March, 2020” 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 up to 30th June, 2017 under any provision of the relevant Acts passed on or before 30th September, 2019 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;"

- (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 Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act No. VI of 1947);
- (iv) the Assam Taxation (On Specified Lands) Act, 1990, (Assam Act No. XII of 1990);
- (v) the Assam Agricultural Income Tax Act, 1939, (Assam Act No. IX of 1939);
- (vi) the Assam Electricity Duty Act, 1964 (Assam Act No. XXX of 1964); and
- (vii) the repealed tax Acts as mentioned in sub-section (1) of section 174 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017).”

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 up to 30th June, 2017 and levied against him on or before 30th September, 2019 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 March, 2020.	<p>100% of arrear tax and 15% of arrear interest. Total penalty will be waived:</p> <p style="padding-left: 2em;">Provided that if total outstanding dues consist of only interest and penalty then 30% of interest: Total penalty will be waived:</p> <p style="padding-left: 2em;">Provided further that if total outstanding dues consist of only penalty amount, then 50% of the penalty.</p>

S. M. BUZAR BARUAH,

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