

পঞ্জীভুক্ত নম্বৰ - ৭৬৮/৯৭

Registered No.-768/97

অসম  ৰাজপত্ৰ

सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 26 দিশপুৰ, শুক্ৰবাৰ, 6 ফেব্ৰুৱাৰী, 2015, 17 মাঘ, 1936 (শক)

No. 26 Dispur, Friday, 6th February, 2015, 17th Magha, 1936 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 6th February, 2015

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

ASSAM ACT NO. I OF 2015

(Received the assent of the Governor on 6th January, 2015)

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ACT, 2014

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-fifth 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, 2014.
- (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 Amusement and Betting Tax Act, 1939, the Assam Tax on Luxuries (Hotel, Lodging Houses and Hospitals) Act, 1989, the Assam Taxation (On Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939, and the repealed tax Acts as referred to in sub-section (1) of section 107 of the Assam Value Added Tax Act, 2003 by offering one time incentive in the form of waiver of the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 VI of 1939, Assam Act V of 1989, Assam Act No. XII of 1990, Assam Act No. IX of 1939 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, 2009”, the word, figures and punctuation mark, “31st March, 2015” shall be substituted.