

AN  
ACT

further to amend the Assam Taxation (On Specified Lands) Act, 1990.

**Preamble.**

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam  
Act XII  
of 1990

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 (On Specified Lands) (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 3. Amendment of section 5.**

2. In the principal Act, in section 3, sub-sections (2) and (3) shall be omitted.
3. In the principal Act, in section 5, in clause (a), sub-clause (i) shall be omitted.

**Insertion of new section 6A.**

4. In the principal Act, after section 6, the following shall be inserted as section 6A, namely:—

**“Deduction of tax at source**

6A. Every person engaged in the manufacture of tea and responsible for making any payment or discharging any liability on account of any amount purported to be the full or part payment of sale price or consideration for purchase of green tea leaf shall, at the time of credit to the account of or payment to the seller of such amount in cash, by cheque, by adjustment or in any manner, whatsoever, deduct tax calculated at the rate of 20 paise per kilogram and deposit the same in the State Exchequer in such manner as may be prescribed.”

**Insertion of new section 6B.**

5. In the principal Act, after section 6A so inserted, the following shall be inserted as section 6B, namely:—

**“Tax deducted at source number to be obtained by the Purchaser of Green Tea Leaves**

6B.(1) Every purchaser of green tea leaves who is liable to deduct and deposit tax as per provision of section 6A of the Act shall obtain a tax deduction number from such authority and in such manner as may be prescribed. The number shall be quoted in such documents, statements and returns as may be prescribed.

(2) The person making any deduction of tax under section 6A and paying it into Government account shall issue to the payee a certificate of tax deduction and payment in such form and manner and within such time as may be prescribed.

(3) Any deduction made in accordance with the provision of section 6A and credited into Government Account shall be treated as payment of tax on behalf of the owner from whose bills and invoices, the deduction has been made and credit shall be given to him for the amount so deducted on the production of the certificate prescribed in this regard, towards the amount of tax finally assessed or determined as being payable by the concerned owner in the assessment for the relevant year.”

Insertion of  
new section  
8A.

6. In the principal Act, after section 8, the following shall be inserted as section 8A, namely:—

“Submission of  
return and  
statement of  
deduction of  
tax.

8A. Every purchaser of green tea leaves who is liable to deduct and deposit tax as per provision of section 6A shall file a return showing the amount of tax deducted and deposited by him on whose behalf, in such form, for such period, by such date and to such authority as may be prescribed.”

Insertion of  
new section  
12B and 12C.

7. In the principal Act, after section 12A, the following shall be inserted as section 12B and 12C, namely:—

“Interest for  
non-deduction  
and non-  
deposit of  
deducted tax.

12B. If any purchase of green tea leaves fails to make the deduction or after deducting fails to deposit the amount so deducted, he shall be liable to pay simple interest at the rate of one and half percent per month on the amount deductible under section 6A but not so deducted and, if deducted but not deposited, from the date on which such amount was deductible to the date on which such amount is actually deposited into the Government account.

Penalty for  
non-deduction  
and non-  
deposit of  
deducted tax.

12C. If a purchaser of green tea leaves being liable to deduct tax and pay the same to the credit of the State Government under section 6A, fails to deduct the tax or fails to deposit after deduction or fails to furnish, without reasonable cause, any return or statement as required under section 8A in the prescribed manner and within the prescribed time, the authority prescribed to assess tax under the Act, may, after giving such purchaser of green tea leaf a reasonable opportunity of being heard, by an order in writing setting forth such particulars as may be specified, direct that he shall pay, in addition to any tax, an amount of penalty not exceeding the amount not deducted and paid or not paid after deduction.”

Insertion of  
new section  
13A.

8. In the principal Act, after section 13, the following shall be inserted as section 13A, namely:—

“Punishment  
for failure to  
deduct and  
deposit tax  
deducted at  
source.

13A. If a purchaser of green tea leaves, who is liable to deduct tax under section 6A, fails to do so, or after making deduction fails to deposit the same within the time stipulated, shall on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment of either description for a term which may extend to one year:

Provided that no Court shall take cognizance of offence punishable under this section except with the previous sanction of the prescribed authority.”

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



অসম

ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 51 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.42/2004/83:--** The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

**ASSAM ACT NO. IV OF 2009**

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

**THE ASSAM TAXATION (ON SPECIFIED LANDS)  
(AMENDMENT) ACT, 2009**