



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 28th April, 2022

No. LGL.36/2005/172.- The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 26th April, 2022 is hereby published for general information.

ASSAM ACT NO. VII OF 2022

(Received the assent of the Governor on 26th April, 2022)

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ACT, 2022**

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 seventy-third 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, 2022.
- (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, for the existing sub-section (3), the following shall be substituted, namely: -

“(3) It shall come into force at once and shall remain in force till 30th September, 2022 or by such later date as the State Government may, by notification in the Official Gazette, specify from time to time.”.

**Amendment of
section 2**

3. 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, 2021 under any provision of the relevant Acts passed on or before 31st December, 2021 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 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);
- (vii) the repealed tax Acts as referred to in subsection (1) of section 107 of the Assam Value Added Tax Act, 2003, namely: -
- (a) The Assam General Sales Tax Act, 1993; Assam Act No XIII of 1993
- (b) The Assam Taxation (on Luxuries) Act, 1997; and Assam Act No VIII of 1997
- (viii) the repealed tax Acts as mentioned in subsection (1) of section 174 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), namely: -
- (a) The Assam Value Added Tax Act, 2003, except in respect of goods included in the Entry 54 of the State List of the Seventh Schedule to the Constitution; Assam Act No VIII of 2005,
- (b) The Assam Entry Tax Act, 2008; Assam Act No XII of 2008
- (c) The Assam Amusements and Betting Act, 1939; Assam Act No VI of 1939
- (d) The Assam Tax on Luxuries (Hotels, Lodging Houses and Hospitals) Act, 1989; Assam Act No V of 1989
- (e) The Assam Health Infrastructure and Services Development Fund Act, 2009." Assam Act No XVII of 2009

4. In the principal Act, for the existing section 4, the following shall be substituted, namely: -

Amendment of section 4.

"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 31st March, 2021 and

levied against him on or before 31st December, 2021 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

5. 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	Full 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 July, 2022	100% of arrear tax and 10% of arrear interest. Total penalty shall be waived: Provided that if total outstanding dues consist of only interest and penalty, then 25% of arrear interest. Total penalty shall be waived: Provided further that if total outstanding dues consist of only penalty amount, then 40% of the arrear penalty.
2	Amount of total outstanding dues	On or before 30th September, 2022	100% of arrear tax and 25% of arrear interest. Total penalty shall be waived: Provided that if total outstanding dues consist of only interest and penalty, then 50% of arrear interest. Total penalty shall be waived: Provided further that if total outstanding dues consist of only penalty amount, then 50% of the arrear penalty."

GEETANJALI DAS SAIKIA,

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