



# 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 14th September, 2021

**No. LGL.42/2004/169.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

**ASSAM ACT NO. XX OF 2021**

**(Received the assent of the Governor on 9th September, 2021)**

**THE ASSAM TAXATION (ON SPECIFIED LANDS)  
(AMENDMENT) ACT, 2021**

## AN ACT

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

**Preamble**

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

Assam Act  
No. XII of  
1990

It is hereby enacted in the Seventy-second 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, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Insertion of a new  
section 7A**

2. In the Principal Act, after Section 7, the following new section shall be inserted, namely:—

**“Applicability  
of the  
provisions of  
the Assam  
Value Added  
Tax Act, 2003.**

7A. Subject to the provisions of this Act and the rules made thereunder, the provisions of the Assam Value Added Tax Act, 2003 and the rules, orders or notifications made or issued thereunder relating to amendment, cancellation and suspension of registration, penalty for non-filing of returns, special mode of recovery, retention of accounts, requirement to provide information, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, inspection, search and seizure, power to call for information, bar to certain proceedings, indemnity, treatment of documents furnished by dealer as confidential and other matters for which no specific provision has been made in this Act and the rules made thereunder, shall *mutatis mutandis* apply, to the owner or purchase of green tea leaves in respect of tax levied or deducted and payable under this Act, as if those provisions were *mutatis mutandis* incorporated in this Act and the rules framed and orders and notification issued under those provisions were *mutatis mutandis* framed or issued under the relevant provisions so incorporated under this Act.”

Assam Act  
No. VIII of  
2005

Insertion of a new  
section 16A

3. In the Principal Act, after Section 16, the following new section shall be inserted, namely:-

**“Automation. 16A.**(1)The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.

(2)The Government may from time to time make Regulations for regulating the interactions between the owner/purchaser of green tea leaves and the authorities appointed or constituted under this Act.

(3)The provisions contained in the Information and Technology Act, 2000, and the Rules made and directions given under the Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution, acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, shall in so far as they may apply to the procedures shall apply to this Act.

Central Act  
21 of 2000

(4)Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.

(5)The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes.”

**GEETANJALI DAS SAIKIA,**  
Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6