



The Assam Taxation (Liquidation of Arrear Dues) Act, 2005

Act 11 of 2005

Keyword(s):

Applicant, Long Outstanding Dues of Arrear Tax, Penalty and Interest

Amendments appended: 2 of 2006, 7 of 2009, 16 of 2017, 18 of 2019, 22 of 2020,
4 of 2021, 7 of 2022

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

ASSAM ACT NO. XI OF 2005
(Received the assent of the Governor on 18th April, 2005)

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) ACT, 2005
AN
ACT

to provide for liquidation of long outstanding dues of arrear tax, penalty and interest under a few Acts.

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 General Sales Tax Act, 1993, Central Sales Tax Act, 1956, the Assam Amusements and Betting Tax Act, 1939, the Assam Taxation (Hotel and Lodging Houses) Act, 1989, the Assam Taxation (On Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939, the Assam Taxation (On Luxuries) Act, 1997 and the repealed sales tax Acts as referred to in subsection (1) of section 74 of the Assam General Sales Tax Act, 1993 by offering one time incentive in the form of waiver of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. XII of 1993, Central Act 74 of 1956, Assam Act No. VI of 1939, Assam Act No. V of 1989, Assam Act No. XII of 1990, Assam Act No. IX of 1939, Assam Act No. VIII of 1997, and Assam Act No. XII of 1993.

It is hereby enacted in the Fifty-sixth 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, 2005.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once and shall remain in force till 31st July, 2005 or by such later date as the State Government may, by notification in the Official Gazette, specify from time to time.

Definitions.

2. (1) In this Act, unless the context otherwise requires,-
 - (a) "Applicant" means a dealer, a proprietor, a hotelier, an owner or an assessee as defined in the relevant Act and includes legal heirs, successors, assignees or nominees of such dealer, proprietor, hotelier, owner or an assessee;
 - (b) "Long 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 under any provision of the relevant Acts passed on or before 31st March, 1999 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 on the involved principal amounts upto the date of application within the meaning of section 5 of this Act;
 - (c) "prescribed" means prescribed by rules made thereunder;

Designated Authority. The Authority designated for the purpose of the Act shall be the Agricultural Income Tax Officer.

Eligibility conditions. 4. Subj to the conditions specified in the Act, an applicant may apply for waiver of the balance portion of the arrear dues before the designated authority.

Application for waiver. 5. (1) An applicant may apply for waiver of the balance portion of the arrear dues before the designated authority in the form prescribed in the Act.

Procedure for application. 6. (1) The designated authority may, if satisfied that the application is correct, grant waiver of the balance portion of the arrear dues to the applicant. (2) Where the designated authority is not satisfied with the application, it may refuse to grant waiver of the balance portion of the arrear dues to the applicant.

(d) "Relevant Acts" means any one or more of the following Acts, namely:-

- (i) the Assam General Sales Tax Act, 1993, (Assam Act No. XII of 1993);
- (ii) the Central Sales Tax Act, 1956, (Central Act 74 of 1956);
- (iii) the Assam Amusements and Betting Tax Act, 1939, (Assam Act No. VI of 1939);
- (iv) the Assam Tax on Luxuries (Hotels and Lodging Houses) Act, 1989, (Assam Act No. V of 1989);
- (v) the Assam Taxation (On Luxuries) Act, 1997 (Assam Act No. VIII of 1997);
- (vi) the Assam Taxation (On Specified Lands) Act, 1990, (Assam Act No. XII of 1990);
- (vii) the Assam Agricultural Income Tax Act, 1939, (Assam Act No. IX of 1939);
- (viii) the repealed Acts as mentioned in sub-section (1) of Section 74 of the Assam General Sales Tax Act, 1993, (Assam Act No. XII of 1993).

(2) Unless there is anything repugnant in the subject or contexts, all expressions used in this Act, which are not defined in this Act but defined in the relevant Acts, or used in the relevant Acts, shall have the meanings respectively assigned to them in the relevant Acts.

Designated Authority. 3. The Senior Superintendents of Taxes or the Superintendents of Taxes or the Agricultural Income Tax Officers exercising jurisdiction over an applicant at the commencement of this Act shall be the Designated Authority for the purpose of receiving and disposing an application under section 5 of the Act.

Eligibility conditions. 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 or levied against him on or before 31.03.1999 but not lying in dispute before any statutory forum or the Gauhati High Court or the Supreme Court of India as on the date of application under the Act.

Application for waiver. 5. (1) An application for the purpose of section 4 of the Act shall be made to the respective Designated Authority by an application in the prescribed form and manner alongwith the receipted copy of the designated bank challan for the payable amount according to the prescribed formula and by the prescribed dateline in the Schedule attached to the Act;

(2) A separate application shall be made by an applicant for the applicable different assessment periods as well as the applicable different relevant Acts.

Procedure for application. 6. (1) The Designated Authority shall, ordinarily within thirty days from the date of receipt of an application referred to in section 4 of the Act, verify the correctness of the particulars furnished in such application.

(2) Where the Designated Authority is satisfied about the correctness of the particulars set forth in the application made by an applicant, he shall determine, by an order in writing, the amount payable by the applicant as well as the amount entitled for waiver for the concerned assessment period under the applicable relevant Acts according to the formula specified in the Schedule attached to this Act.

Provided that while determining the amount payable by applicant as determined under this sub-section shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be rounded off to a rupee, and if such part is less than fifty paise, it shall be ignored.

(3) An applicant shall deposit the balance payable amount, if any, pursuant to the determination completed by the Designated Authority upon his application made under this Act.

(4) In case the long outstanding dues of arrear tax, penalty and interest is under recovery or bakijai proceeding at the hand of an authority other than the Designated Authority, the latter shall immediately notify such other authority about the status of the arrear certificate initially sent by him after receipt of a valid application within the meaning of section 3 of the Act and shall withdraw the same as soon as proceedings under sub-section (2) of this section are finalised and the payable amount thereon is deposited in full by an applicant.

Refusal in certain cases.

7. The Designated Authority, for reasons to be recorded in writing, may refuse to entertain an application made under section 5 of the Act with the prior approval of the Zonal Deputy Commissioner of Taxes:

Provided that no order in this regard shall be passed without allowing the applicant a reasonable opportunity of being heard.

Settlement of arrear dues.

8. Consequent upon determination of the amount under section 6 and payment in full of such determined amount, an applicant shall stand discharged from any further liability in respect of the involved dues subject to other applicable provisions of the Act.

Rectification of order of settlement.

9. The Designated Authority may, at any time within ninety days from the date of any order passed by him under this Act, rectify any arithmetical mistake or other mistake of a factual nature apparent from the record of the case:

Provided that no such rectification adversely affecting the applicant shall be passed without allowing him a reasonable opportunity of being heard.

Revocation of order of settlement.

10. (1) Where it appears to the Designated Authority that an applicant has obtained the benefit of waiver under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such assessing authority may, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke any order passed under sub-section (2) of section 5.

(2) After availing the benefit under the Act, if the matter is subsequently agitated before any statutory forum as provided under the relevant Acts or any court of law, then the benefits conferred by this Act shall be treated as withdrawn.

No refund of amount paid under the Act.

11. Any amount paid by an applicant within the meaning of any provision under this Act shall not be refundable under any subsequent circumstances:

Provided that in the case of revocation of an order passed under sub-section (1) of section 10, the amounts paid by the applicant under various provisions of this Act shall be deemed as payment made under the concerned relevant Acts for the applicable period.

Manner of payment.

12. The amounts payable under the provision of this Act shall be paid in the same manner as is specified in the relevant Acts or the rules framed thereunder.

Power of the State Government to make rules. 13. The State make rul purposes which, u provided

Power to remove difficulties. 14. If any dif State Go Act, rem

Sl No.	Description of th outstanding due:
(1)	(2)
1	Amount of total outstanding dues.

Provided that while determining the amount payable by an applicant as determined under this sub-section shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be rounded off to a rupee, and if such part is less than fifty paise, it shall be ignored.

(3) An applicant shall deposit the balance payable amount, if any, pursuant to the determination completed by the Designated Authority upon his application made under this Act.

(4) In case the long outstanding dues of arrear tax, penalty and interest is under recovery or bakijai proceeding at the hand of an authority other than the Designated Authority, the latter shall immediately notify such other authority about the status of the arrear certificate initially sent by him after receipt of a valid application within the meaning of section 3 of the Act and shall withdraw the same as soon as proceedings under sub-section (2) of this section are finalised and the payable amount thereon is deposited in full by an applicant.

Refusal in certain cases.

7. The Designated Authority, for reasons to be recorded in writing, may refuse to entertain an application made under section 5 of the Act with the prior approval of the Zonal Deputy Commissioner of Taxes.

Provided that no order in this regard shall be passed without allowing the applicant a reasonable opportunity of being heard.

Settlement of arrear dues.

8. Consequent upon determination of the amount under section 6 and payment in full of such determined amount, an applicant shall stand discharged from any further liability in respect of the involved dues subject to other applicable provisions of the Act.

Rectification of the order of settlement.

9. The Designated Authority may, at any time within ninety days from the date of any order passed by him under this Act, rectify any arithmetical mistake or other mistake of a factual nature apparent from the record of the case:

Provided that no such rectification adversely affecting the applicant shall be passed without allowing him a reasonable opportunity of being heard.

Revocation of order of settlement.

10. (1) Where it appears to the Designated Authority that an applicant has obtained the benefit of waiver under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such assessing authority may, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke any order passed under sub-section (2) of section 6.

(2) After availing the benefit under the Act, if the matter is subsequently agitated before any statutory forum as provided under the relevant Acts or any court of law, then the benefits conferred by this Act shall be treated as withdrawn.

No refund of amount paid under the Act.

11. Any amount paid by an applicant within the meaning of any provision under this Act shall not be refundable under any subsequent circumstances:

Provided that in the case of revocation of an order passed under sub-section (1) of section 10, the amounts paid by the applicant under various provisions of this Act shall be deemed as payment made under the concerned relevant Acts for the applicable period.

Manner of payment.

12. The amounts payable under the provision of this Act shall be paid in the same manner as is specified in the relevant Acts or the rules framed thereunder.

Power of the State Government to make rules. 13. The State make rules for purposes which, unprovided.

Power to remove difficulties. 14. If any difficulties arise, the State Government may, by order, remove such difficulties.

Sl No.	Description of the outstanding dues
(1)	(2)
1	Amount of total outstanding dues.

GUWAHATI- Printed & P
Assam, Guv

Power of the State Government to make rules. 13. The State Government may, by notification published in the Official Gazette, make rules, with prospective or retrospective effect, for carrying out the purposes of this Act, and such rules may provide for all or any of the matters which, under any provision of this Act, is required to be prescribed or to be provided for by rules.

Power to remove difficulties. 14. If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty.

Schedule
(See Section 6)

Sl No.	Description of the outstanding dues	Payment to be made under this Act on the date to avail the benefit as per column (4)	Amount to be paid for filing application to avail benefit under this Act.
(1)	(2)	(3)	(4)
1	Amount of total outstanding dues.	On or before 31 st July, 2005.	100% of arrear tax and 50% of the total arrear interest. Total penalty will be waived. Provided that if total outstanding dues consist of only penalty amount, then 50% of the penalty.

M. A. HAQUE,
Secretary to the Govt. of Assam,
Legislative Department, Dispur.

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 50 দিশপুৰ, শুক্ৰবাৰ, 3 মাৰ্চ, 2006, 12 ফাগুন, 1927 (শক)
No. 50 Dispur, Friday, 3rd March, 2006, 12th Phalguna, 1927 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH

NOTIFICATION

The 2nd March, 2006

No. LGL.36/2005/25.— The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. II OF 2006

(Received the assent of the Governor on 28th February, 2006)

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) (AMENDMENT) ACT, 2006

AN

ACT

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 Fifty-seventh Year of 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, 2006.
(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, in sub-section (3), for the word, figures and punctuation mark ‘,’ ”31 st July, 2005”, the word, figures and punctuation mark ‘,’ “30 th June, 2006” shall be substituted. |
| Amendment of section 2 | 3. | In the principal Act, in section 2, in sub-section (1), in clause (b), for the word, figures and punctuation mark ‘,’ “31 st March, 1999”, the word, figures and punctuation mark ‘,’ “31 st March, 2001” shall be substituted. |
| Amendment of section 4 | 4. | In the principal Act, in section 4, for the figures and punctuation marks ‘,’ “31.03.1999”, the word, figures and punctuation mark ‘,’ “31 st March, 2001” shall be substituted. |
| Amendment of Schedule. | 5. | In the principal Act, in Schedule,--
(i) in column (3), for the word, figures and punctuation mark ‘,’ “31 st July, 2005”, the word, figures and punctuation mark ‘,’ “30 th June, 2006” shall be substituted;
(ii) in column (4), after the words “arrear tax”, the punctuation mark “.” shall be inserted and thereafter for the words, figures and punctuation mark “and 50% of the total arrear interest. Total penalty will be waived.”, the words, figures and punctuation mark “total interest and penalty will be waived:” shall be substituted. |

M. K. DEKA,
Commissioner & Secretary to the Govt. of Assam,
Legislative Department, Dispur.

স্বীকৃত নম্বৰ - ৭৬৮/৯৭

Registered No. 768/97



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 54 দিশপুৰ, বৃহস্পতিবাৰ, 12 ফেব্ৰুৱাৰী, 2009, 23 মাঘ, 1930 (শক)
No. 54 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.36/2005/76:-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. VII OF 2009

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

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ACT, 2009**

in the State of Assam.

- (2) The details regarding name, location, jurisdiction and Infrastructure of the said University are mentioned in the Schedule appended to this Act.

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;

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 (Liquidation of Arrear Dues) (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 1

2. In the principal Act, in section 1, in sub-section (3), for the word, figures and punctuation mark, "31st March, 2008", the word, figures and punctuation mark, "31st March, 2009" shall be substituted.

Amendment of section 2

3. In the principal Act, in section 2, in sub-section (1), —
 - (i) in the clause (a), between the words, "Act" and "and", the following shall be inserted, namely:—

"and any person against whom there is outstanding dues of arrear tax, penalty and interest";
 - (ii) for 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 the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Ordinance, 2008 on account of tax, interest and penalty by an applicant as per statutory orders for periods upto 31st March 2005 under any provision of the relevant Acts passed on or before 31st March 2008 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 on the involved principal amounts upto the date of application within the meaning of section 5 of this Act."

Amendment of section 4

4. 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 upto 31.03.2005 and levied against him on or before 31.03.2008 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."

- Amendment of section 6 5. In the principal Act, in section 6, in sub-section (4), the word "long", appearing between the words, "In case the", and "outstanding dues", shall be omitted.
- 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 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, 2009.	100% of arrear tax and 10% of the total arrear interest. Total penalty will be waived. Provided that if total outstanding dues consists of only interest and penalty then 25% of interest. Total penalty will be waived. Provided further that if total outstanding dues consists of only penalty amount, then 50% of the penalty.

Repeal and saving.

7. (1) The Assam Taxation (Liquidation of Arrear Dues) (Amendment) Ordinance, 2008 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date the said Ordinance came into force.

Assam Ordinance III of 2008.

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

IN THE STATE OF ASSAM.

- (2) The details regarding name, location, jurisdiction and infrastructure of the said University are mentioned in the Schedule appended to this Act.



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 118 দিশপুৰ, বুধবাৰ, 5 এপ্ৰিল, 2017, 15 চ'ত, 1939 (শক)

No. 118 Dispur, Wednesday, 5th April, 2017, 15th Chaitra, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 5th April, 2017

No. LGL.36/2005/66.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 30th March, 2017 is hereby published for general information.

ASSAM ACT NO. XVI OF 2017

(Received the assent of the Governor on 30th March, 2017)

**THE ASSAM TAXATION (LIQUIDATION OF
ARREAR DUES) (AMENDMENT) ACT, 2017**

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-eighth Year of the Republic of India as follows: -

**Short title, extent
and commence-
ment.**

1. (1) This Act may be called the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2017.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

**Amendment of
section 2.**

2. In the principal Act, in section 2, in sub-section (1), in clause (b), for the words and figure "31st March, 2016", appearing after the words "relevant Acts passed on or before", the words and figure "31st December, 2016" shall be substituted..

**Amendment of
section 4.**

3. In the principal Act, in section 4, for the words and figure "31st March, 2016", appearing after the words "levied against him on or before", the words and figure "31st December, 2016" shall be substituted.

S. M. BUZAR BARUAH,
Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur.



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 524 দিশপুৰ, মঙ্গলবাৰ, 31 ডিচেম্বৰ, 2019, 10 পুহ, 1941 (শক)
No. 524 Dispur, Tuesday, 31st December, 2019, 10th Pausa, 1941 (S. E.)

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: -

“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;”

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

**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.	100% of arrear tax and 15% of arrear interest. Total penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 30% of interest: Total penalty will be waived: Provided further that if total outstanding dues consist of only penalty amount, then 50% of the penalty.

S. M. BUZAR BARUAH,

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



অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং ৪৪১ দিশপুৰ, সোমবাৰ, ১৯ অক্টোবৰ, ২০২০, ২৭ আহিন, ১৯৪২ (শক)

No. 441 Dispur, Monday, 19th October, 2020, 27th Asvina, 1942 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT:::LEGISLATIVE BRANCH

NOTIFICATION

The 19th October, 2020

No. LGL.36/2005/92.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 12th October, 2020 is hereby published for general information.

ASSAM ACT NO. XXII OF 2020

(Received the assent of the Governor on 12th October, 2020)

**THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ACT, 2020**

S. M. BUJAR BARUAH

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

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-first 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, 2020.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force with effect from the 31st day of March, 2020.

Amendment of Section 1.

2. In the principal Act, in section 1, in sub-section (3), for the word, figures and punctuation mark, "31st March, 2020", the word, figures and punctuation mark, "31st July, 2020" shall be substituted.

Substitution of Schedule.

3. 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 July, 2020.	100% of arrear tax and 15% of arrear interest. Total penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 30% of interest: Total penalty will be waived: Provided further that if total outstanding dues consist of only penalty amount, then 50% of the penalty.

Repeal and savings

4. (1) The Assam Taxation (Liquidation of Arrear Dues) (Amendment) Ordinance, 2020, is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have done or taken under the corresponding provisions of this Act had come into force on the date on which the said Ordinance came into force.

Assam
Ordinance
1 of 2020

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



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 68 দিশপুৰ, শনিবাৰ, 30 জানুৱাৰী, 2021, 10 মাঘ, 1942 (শক)
No. 68 Dispur, Saturday, 30th January, 2021, 10th Magha, 1942 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 30th January, 2021

No. LGL.36/2005/100.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 27th January, 2021 is hereby published for general information.

ASSAM ACT NO. IV OF 2021

(Received the assent of the Governor on 27th January, 2021)

THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) (AMENDMENT) ACT, 2020

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-first 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) (Second Amendment) Act, 2020.
(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, in sub-section (3), for the word, figures and punctuation mark, "31st July, 2020", the word, figures and punctuation mark, "31st March, 2021" shall be substituted.

**Amendment
of section 2**

3. In the principal Act, in section 2, in sub-section (1), 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, 2020 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;”

**Amendment
of section 4**

4. 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, 2020 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	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, 2021.	100% of arrear tax and 15% of arrear interest. Total penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 30% of interest: Total penalty will be waived: Provided further that if total outstanding dues consist of only penalty amount, then 50% of the penalty.

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



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 293 দিশপুৰ, বৃহস্পতিবাৰ, 28 এপ্ৰিল, 2022, 8 ব'হাগ 1944 (শক)
No. 293 Dispur, Thursday, 28th April, 2022, 8th Vaisakha, 1944 (S. E.)

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 sub-section (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 sub-section (1) of section 174 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), namely: - Assam Act No XXVIII of 2017
 - (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

Amendment of section 4.

"Eligibility Condition.

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