

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

A

BILL

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: <p style="text-align: center;">Provided that if total outstanding dues consist of only interest and penalty then 30% of interest: Total penalty will be waived:</p> <p style="text-align: center;">Provided further that if total outstanding dues consist of only penalty amount, then 50% of the penalty.</p>

STATEMENT OF OBJECTS AND REASONS

The bill seeks to amend certain provisions in the Assam Taxation (Liquidation of Arrear dues) Act, 2005 to extend the time limit of availing the benefits of Liquidation Scheme from "31st July, 2020" to "31st March, 2021" to enable taxpayers who could not avail the benefits or complied with the Scheme due to the on-going pandemic situation. It will help to clear 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.

HIMANTA BISWA SARMA,
Minister, Finance.

A. N. DEKA,
Secretary-in-Charge,
Assam Legislative Assembly.

FINANCIAL MEMORENDUM

The proposed changes would not involve any additional expenditure as the same will be administered by the existing staff.

MEMORANDUM OF DELEGATED LEGISLATION

The Government does not propose to delegate any legislation powers to any agency subordinate to it in the bill.

Assam Taxation (Liquidation of Arrear Dues) (Second Amendment) Bill, 2020**1. Amendment of Section**

Section	Existing provision	Proposed provision
Sec. 1 (3)	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.	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.
Sec. 2 (1) (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 30 th June, 2017 under any provision of the relevant Acts passed on or before 30 th 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;"	"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 30 th June, 2017 under any provision of the relevant Acts passed on or before 30 th 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;"
Sec. 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 30 th June, 2017 and levied against him on or before 30 th 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."	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 30 th June, 2017 and levied against him on or before 30 th 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."

2. Amendment of Schedule

Section	Existing provision			Proposed provision		
<u>Schedule</u> (Sec. 6)	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	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
	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.	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.

A. N. DEKA,
Secretary-in-Charge,
Assam Legislative Assembly.