

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT)
BILL, 2021

A
Bill

further to amend the Assam Agricultural Income Tax Act, 1939

Preamble.

Whereas it is expedient further to amend the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
No. IX of
1939

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 Agricultural Income Tax (Amendment) Act, 2021.
(2) It shall have the like extent as the principal Act.
(3) It shall be deemed to have come into force on the first day of April, 2021.

Amendment of
Section 41.

2. In the principal Act, in section 41, for the words, "five rupees for every day during which the default continues", the words "one-hundred rupees for every day during which the default continues or a maximum of rupees five thousand only, whichever is less" shall be substituted.

Insertion of new
section 43A.

3. In the principal Act, after section 43, a new section 43A shall be inserted, namely:-

"**Automation.** 43A. (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) In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the assessee and the authorities appointed or constituted under this Act for the purpose.

(3) The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the said 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, etc so far as they apply to the procedures shall apply under this Act.

(4) Except as otherwise provided 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."

Central Act
21 of 2000

10/10/2021

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Agricultural Income Tax Act, 1939.

2. The amendment which is proposed to be made is explained broadly as follows:

- (i) Clause 2 of the Bill seeks to amend section 41 of the Assam Agricultural Income Tax Act, 1939 to increase the fine amount for late filing of return for enforcing compliance.
- (ii) Clause 3 of the Bill seeks to insert a new section 43A for automation of business processes and to empower the Commissioner of Taxes to issue instructions, with prior approval of the Government, on e-filing of returns and e-payments etc.

3. The Bill seeks to achieve above objects.

Ajanta Neog

Smti. Ajanta Neog
(Minister, Finance)

S. K. Sharma
(Shri S. K. Sharma, AJS)
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Agricultural Income Tax Act, 1939.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves the following proposals for delegation of legislative power, namely: -

Section 43A proposes to empower the Commissioner of Taxes, Assam to issue notification for specifying the procedures for e-returns and e-payments with prior approval of the Government.

2. The matters in respect of which notification may be issued in accordance with the provisions of the Bill is either administrative in nature or matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The abovementioned proposal for delegation of legislative power is, therefore, of a normal character.

Extract of Existing Provision of the Assam Agricultural Income Tax Act, 1939

<u>Existing Provision</u>	<u>Proposed Provision</u>
Section 41. Failure to furnish return or to supply information: <i>If any person fails, without reasonable cause to excuse, to furnish in due time any of the returns mentioned in Section 19 or Section 34, he shall be punishable with fine which may extend to five rupees for every day during with the default continues.</i>	Section 41. Failure to furnish return or to supply information: <i>If any person fails, without reasonable cause to excuse, to furnish in due time any of the returns mentioned in Section 19 or Section 34, he shall be punishable with fine which may extend to one-hundred rupees for every day during with the default continues or a maximum of rupees five thousand only, whichever is less.</i>
The proposal relates to insertion of a new Section in the Assam Agricultural Income Tax Act, 1939	<p>43A. Automation</p> <p>(1) <i>The Government shall endeavour to introduce and establish an automate data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.</i></p> <p>(2) <i>In order to make the said system effective, the Government may from time to time make Regulations for regulating the interactions between the assessees and the authorities appointed or constituted under this Act.</i></p> <p>(3) <i>The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the said 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, etc so far as they apply to the procedures shall apply under this Act.</i></p> <p>(4) <i>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.</i></p> <p>(5) <i>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.</i></p>