

THE ASSAM ELECTRICITY DUTY (AMENDMENT) BILL, 2021

A Bill

further to amend the Assam Electricity Duty Act, 1964

Preamble.

Whereas it is expedient further to amend the Assam Electricity Duty Act, 1964, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
No. XXX of
1964

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 Electricity Duty (Amendment) Act, 2021.
(2) It shall have the like extent as the principal Act.
(3) It shall come into force at once.

Insertion of new section 12A.

2. In the principal Act, after section 12, a new section 12A shall be inserted, namely:—

"Automation. 12A. (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 assessee and the authorities appointed or constituted under this Act.

(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, so far as they apply to the procedures shall apply under this Act.

Central Act
21 of 2000

(4) Except as 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."

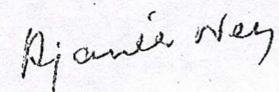
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6.7.2021

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Electricity Duty Act, 1964.

2. Clause 2 of the Bill seeks to insert a new section 12A for automation of the business process and to empower the Commissioner of Taxes, Assam to issue instructions, with prior approval of the Government, on the procedure of e-filing of returns, e-payments etc.
3. The Bill seeks to achieve above objects.



Smti. Ajanta Neog
(Minister, Finance)



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

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Electricity Duty Act, 1964.

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:-

1. Section 12A 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 Electricity Duty Act, 1964

<u>Existing Provision</u>	<u>Proposed Provision</u>
The proposal relates to insertion of a new Section in the AED Act, 1964	<p>The draft Bill proposes for insertion of a new Section in the Principal Act as follows:</p> <p>12A. Automation.</p> <p>(1) <i>The Government shall endeavor to introduce and establish an automated data processing system to 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, 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>