THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) BILL, 2021

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

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;

It is hereby enacted in the Seventy-second Year of the Republic of India, as follows:

(I) This Act may be called the Assam Taxation (On Specified Lands) Act, 2021.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

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

"Applicability
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 purchaser 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."

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.

(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."
STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Taxation (On Specified Lands) Act, 1990.

2. The amendments which are proposed to be made are explained broadly as follows:

(i) Clause 2 of the Bill seeks to insert a new section 7A for applicability of the provisions of Assam VAT Act, 2003, *mutatis mutandis* under the Specified Lands Act for its proper administration.

(ii) Clause 3 of the Bill seeks to insert a new section 16A for automation of business processes and to empower the Commissioner of Taxes, Assam to issue instructions with prior approval of the Government on e-filing, e-payment 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 Taxation (On Specified Lands) Act, 1990.

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 16A seeks 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 Taxation (On Specified Lands) Act, 1990

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<th>Existing provision of the ATSL Act</th>
<th>Proposed Provision of the ATSL Act</th>
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<tr>
<td>The proposal relates to insertion of a new Section in the Assam Taxation (On Specified Lands) Act, 1990.</td>
<td><strong>7A. Applicability of the provisions of the Assam Value Added Tax Act, 2003.</strong> 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 purchaser 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.</td>
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The proposal relates to insertion of a new Section in the Assam Taxation (On Specified Lands) Act, 1990. | **16A. Automation**  
(1) 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.  
(2) In order to make the said system effective, 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.  
(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. |