



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 237 দিশপুৰ, শনিবাৰ, 30 মে', 2020, 9 জেঠ, 1942 (শক)
No. 237 Dispur, Saturday, 30th May, 2020, 9th Jaistha, 1942 (S. E.)

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

NOTIFICATION

The 30th May, 2020

No. LGL.36/2005/82.— The following Ordinance which was promulgated by the Governor on 27th May, 2020 is hereby published for general information.

**ASSAM ORDINANCE NO. I OF 2020
THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES)
(AMENDMENT) ORDINANCE, 2020**

AN ORDINANCE

further to amend the Assam Taxation (Liquidation of Arrear Dues) Act, 2005.

Preamble

Whereas, the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action for amending the Assam Taxation (Liquidation of Arrear Dues) Act, 2005, hereinafter referred to as the principal Act;

Assam
Act XI of
2005.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Assam is hereby pleased to promulgate, in the Seventy-first Year of the Republic of India, the following Ordinance, namely: -

**Short title,
extent and
commencement**

1. (1) This Ordinance may be called the Assam Taxation (Liquidation of Arrear Dues) Ordinance, 2020.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on 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.

PROF. JAGADISH MUKHI,
Governor of Assam.

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