

**Assam Taxation (Liquidation Of Arrear Dues) (Amendment)
Act, 2006**

02 of 2006

[28 February 2006]

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PREAMBLE

An

Act

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

Whereas it is expedient further to amend the Assam Taxation (Liquidation of Arrear Dues) Act, 2005 (Assam Act XT of 2005), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Fifty-seventh Year of Republic of India as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2006.

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

(3) It shall come into force at once.

2. Amendment of section 1 :-

In the principal Act, in section 1, in sub-section (3), for the word, figures and punctuation mark , "31st July, 2005", the word, figures and punctuation mark , "30th June, 2006" shall be substituted.

3. Amendment of section 2 :-

In the principal Act, in section 2, in sub-section (1), in clause (b), for the word, figures and punctuation mark , "31st March, 1999", the word, figures and punctuation mark , "31st March, 2001" shall be substituted.

4. Amendment of section 4 :-

In the principal Act, in section 4, for the figures and punctuation marks . "31.03.1999", the word, figures and punctuation mark , "31st March, 2001" shall be substituted.

5. Amendment of Schedule :-

In the principal Act, in Schedule,--

(i) in column (3), for the word, figures and punctuation mark , "31st July, 2005", the word, figures and punctuation mark , "30th June, 2006" shall be substituted;

(ii) in column (4), after the words "arrear tax", the punctuation mark "." shall be inserted and thereafter for the words, figures and punctuation mark "and 50% of the total arrear interest. Total penalty will be waived.", the words, figures and punctuation mark "total interest and penalty will be waived:" shall be substituted.