

**Assam Taxation (Liquidation Of Arrear Dues) (Amendment)
Act, 2009**

07 of 2009

[09 February 2009]

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PREAMBLE

An

Act

further 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 XI of 2005), hereinafter referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Sixtieth Year of the 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, 2009.

(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 March, 2008", the word, figures and punctuation mark, "31st March, 2009" shall be substituted.

3. Amendment of section 2 :-

In the principal Act, in section 2, in sub-section (1),--

(i) in the clause (a), between the words, "Act" and "and", the following shall be inserted, namely:--

"and any person against whom there is outstanding dues of arrear tax, penalty and interest";

(ii) for existing clause (b), the following shall be substituted, namely:--

"(b) "Outstanding dues of arrear tax, penalty and interest" means unpaid amounts as on the date of coming into force of the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Ordinance, 2008 on account of tax interest and penalty by an applicant as per statutory orders for periods upto 31st March 2005 under any provision of the relevant Acts passed on or before 31st March 2008 or by such later date as the State Government may, by notification in the Official Gazette, specify from time to time and also includes further calculable interest on the involved principal amounts upto the date of application within the meaning of section 5 of this Act."

4. Amendment of section 4 :-

In the principal Act, for the existing section 4, the following shall be substituted, namely:-

4. "Eligibility condition.

Subject to other provisions of this Act, an applicant shall be eligible to make an application under this Act for all his outstanding dues in respect of amounts assessed for the periods upto 31.03.2005 and levied against him on or before 31.03.2008 but not lying in dispute before any statutory forum or the Honble Gauhati High Court or the Honble Supreme Court of India as on the date of application under the Act."