THE ASSAM TAXATION (LIQUIDATION OF ARREAR DUES) (AMENDMENT) BILL, 2025

A
Bill

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

Preamble

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

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

Short title, extent and commencement

1. (1) This Act may be called the Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2025.
   (2) It shall have the like extent as the principal Act.
   (3) It shall come into force at once.

Amendment of section 1

2. In the principal Act, in section 1, in sub-section (3), for the word, figures and of punctuation mark, "30th September, 2022", the word, figures and punctuation mark, "31st March, 2026" shall be substituted.

Amendment of section 2

3. In the principal Act, in section 2, in sub-section (1), in clause (b), in fifth line for the words and figure "2021", figure "2025" and in sixth line for the word and figure "31st December, 2021" the "on or before 30th June, 2025" shall be substituted.

Amendment of section 4

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

   "4. 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 upto31st March, 2025 and levied against him on or before 30th June, 2025."

Substitution of Schedule

5. 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	Amount to be paid for filing application to avail benefit under the Act
(1)	(2)	(3)	(4)
1.	Amount of total outstanding dues pending in Unit Office or under Recovery	On or before 31st March, 2026.	100% of arrear tax. Total interest and penalty will be waived: Provided that if total outstanding dues consist of only interest and penalty then 25% of interest. Total penalty will be waived: Provided further that if total outstanding dues consist of only penalty amount, then 40% of the penalty.

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VETTED BY THE LEGISLATIVE DEPARTMENT ON 8.11.2025