

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES :::: ASSAM :::: KAR BHAWAN
DISPUR, GUWAHATI.

(Circular No.6/2016)

No. CTS-81/2007/405

Dated Dispur, the 15th September, 2016

Sub : Assam Taxation (Liquidation of Arrear Dues) (Amendment) Act, 2016.

Assam Taxation (Liquidation of Arrear Dues)(Amendment) Act, 2016 has been notified vide LGL.36/2005/55 dated 26.08.16 in order to liquidate outstanding dues under all Acts administered by this Commissionerate. The salient features of the Act are as follows:-

- (1) This Act is applicable to arrear outstanding dues under all the Taxation Acts.
- (2) The arrear outstanding dues of tax, interest and penalty shall be for the periods upto 31.03.2015 under any Acts and the statutory orders pertaining to such periods shall have to be passed on or before 31.03.2016.
- (3) The arrear outstanding dues should not be lying in dispute before any statutory forums, i.e. appeal, revision and ABR, Hon'ble Gauhati High Court or Hon'ble Supreme Court of India to avail the benefit under the said Act. However, an assessee shall be eligible for availing benefit under the said Act, if the cases are withdrawn from the said forums.
- (4) There are two windows for clearing dues, albeit with different incentives, one on or before 31.12.2016 and the other on or before 21.03.2017, as given below:-

Sl.	Amount of total outstanding dues	If outstanding dues are cleared on or before 31 st December, 2016	If outstanding dues are cleared on or before 21 st March, 2017
1	Dues comprising tax, interest & penalty	100% of tax and 10% of interest are to be paid; Balance interest & entire penalty will be waived.	100% of tax and 25% of interest are to be paid; Balance interest and entire penalty will be waived.
2	Dues comprising interest & penalty	25% of interest is to be paid; Balance interest & entire penalty shall be waived.	50% of interest is to be paid; Balance interest & entire penalty shall be waived.
3	Dues comprising penalty	40% of penalty is to be paid; Balance penalty shall be waived.	50% of penalty is to be paid; Balance penalty shall be waived.



In order to implement the Act successfully, following steps may be undertaken by all Units :-

- (1) List of dealers having outstanding dues fulfilling criteria prescribed in the Act may be prepared immediately in order to identify defaulting dealers.
- (2) Sufficient information may be circulated among all dealers/Trade bodies/Tax Consultants so that they can avail the benefit of the scheme.
- (3) Regular awareness meetings should be held in the respective unit office with the stakeholders so as to derive maximum utility from the Act.
- (4) A proper record should be maintained by all units in respect of cases liquidated under the Act with name of the dealer, amount involved i.e. tax, interest and penalty, amount realized and amount liquidated.
- (5) Two detailed reports containing the above information may be submitted to the undersigned within 10th January, 2017 and 5th April, 2017 respectively.



(A. Goel),
Commissioner of Taxes, Assam,
Guwahati-6.

Memo No. CTS-81/2007/405-A

Dated Dispur, the 15th September, 2016.

Copy to :-

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The PS to the Hon'ble Minister of Finance, Assam, Dispur, Guwahati-6 for favour of kind appraisal of the Hon'ble Minister of Finance.
4. The Additional Commissioner of Taxes/Joint Commissioners of Taxes (All), Head Office for information.
5. The Deputy Commissioners of Taxes (All) for information and necessary action.
6. The Assistant Commissioners of Taxes/Superintendents of Taxes (All) for information and necessary action.
7. Circular file.



(A. Goel),
Commissioner of Taxes, Assam,
Guwahati-6.
