



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 419 Dispur, Thursday, 16th September, 2021, 25th Bhadra, 1943 (S. E.)

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

## NOTIFICATION

The 16th September, 2021

**No. LGL.55/2005/46.**— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 9th September, 2021 is hereby published for general information.

### ASSAM ACT NO. XXVIII OF 2021

(Received the assent of the Governor on 9th September, 2021)

**THE ASSAM PROFESSIONS, TRADES, CALLINGS  
AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 2021**

## AN ACT

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Preamble

Whereas, it is expedient to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act No. VI  
of 1947

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

Short title,  
extent and  
commencement

1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of  
section 3

2. In the principal Act, in section 3, after the third proviso, the following explanation shall be inserted, namely:-

*“Explanation.* The words ‘members of the Armed Forces of India’ in the second proviso of section 3 means the persons who are subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 and are serving/posted in any part of the State of Assam.”

Central Act No. 46  
of 1950, Central Act  
No.62 of 1957,  
Central Act No. 45  
of 1950

Insertion of  
new section 5B

3. In the principal Act, after section 5A, the following new section 5B shall be inserted, namely:-

“Deemed Registration 5B. Notwithstanding anything contained in section 5A of the Act, any person or employer who is already registered under the Assam Goods and Services Tax Act, 2017, the Assam Value Added Tax Act, 2003, the Assam Taxation (On Specified Lands) Act, 1990, the Assam Agricultural Income Tax Act, 1939 and the Assam Electricity Duty Act, 1964, shall be deemed to have been registered or enrolled as the case may be under this Act and such person or employer shall be liable to make payment of tax and also liable to furnish return as per provisions of this Act:

Assam Act No.  
XXVIII of 2017,  
Assam Act No. VIII  
of 2005, Assam Act  
No. XII of 1990,  
Assam Act No. IX of  
1939, and Assam  
Act No. XXX of  
1964

Provided that State Government may by notification published in the Official Gazette extend application of the provision to any other State Act.”

Amendment of  
section 7

4. In the principal Act, in sub-section 3, of section 7, for the words, “rupees five for each day of delay”, the words “rupees one-hundred for each day of delay or a maximum of rupees five thousand only, whichever is less”, shall be substituted.

Insertion of new section 18A and 18B	5.	<p>In the principal Act, after section 18, the following new sections shall be inserted, namely :-</p> <p>“Applicability of the provisions of the Assam Value Added Tax Act, 2003</p> <p>18A. Subject to the provisions of this Act and the rules made thereunder, the provisions of the Assam Value Added Tax Act, 2003 and the rules, orders or notifications made or issued thereunder relating to amendment, cancellation and suspension of registration; retention of accounts, requirement to provide information, transfer of liability of any firm or Hindu undivided family to pay tax in the event of dissolution of such firm or partition of such family, inspection, search and seizure, power to call for information, bar to certain proceedings, indemnity, treatment of documents furnished by person as confidential and other matters for which no specific provision has been made in this Act and the rules made thereunder, shall <i>mutatis mutandis</i> apply, to a person liable to pay tax under this Act or an employer responsible for deduction of tax under this Act, as if those provisions were <i>mutatis mutandis</i> incorporated in this Act and the rules framed and orders and notification issued under those provisions were <i>mutatis mutandis</i> framed or issued under the relevant provisions so incorporated under this Act.”</p> <p>“Automation</p> <p>18B. (1) The Government shall introduce and establish an automated data processing system for complementing the purposes of this Act and for matters incidental and allied thereto.</p> <p>(2) The Government may from time to time make Regulations for regulating the interactions between the person and the authorities appointed or constituted under this Act.</p> <p>(3) The provisions contained in the Information and Technology Act, 2000, and the rules made thereunder and directions given under the Act, including the provisions relating to digital signatures, electronic records, electronic governance, attribution,</p>	<p>Assam Act No. VIII of 2005</p> <p>Central Act No.21 of 2000</p>
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acknowledgement and dispatch of electronic records, securing electronic records and securing digital signatures and digital signature certificates, shall so far as they apply to the procedures shall apply under this Act.

- (4) Except as may be provided otherwise in this Act, the software for the automated data processing system, the operating system, the operating instructions and the criteria for any selection shall be treated as confidential.
- (5) The Commissioner of Taxes may, by notification in the Official Gazette, with the prior approval of Government, prescribe procedures for e-filing of returns and e-payment of taxes.”

**GEETANJALI DAS SAIKIA,**

Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.