

**THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS
TAXATION (AMENDMENT) BILL, 2022**

**A
BILL**

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-third 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, 2022.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 15

2. In the principal Act, in section 15, after clause (3), for the words "shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both", the words "the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty of an amount not exceeding twice the amount of tax involved or tax evaded or sought to be evaded where it is practicable to quantify such amount or an amount not exceeding rupees five thousand in any other case, subject to a minimum of rupees two thousand and five hundred" shall be substituted.

Omission of
sections 15A
and 15B

3. In the principal Act, sections 15A and 15B shall be omitted.

W.S.
DATED 14.12.2022
LEGISLATIVE SECRETARY
14-12-2022

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 to decriminalise some offences.

2. The amendments proposed are broadly explained as under:
 - i) Clause 2 of the Bill seeks to amend section 15 of the Act by substituting the provision of imprisonment with financial penalty.
 - ii) Clause 3 of the Bill seeks to delete section 15A of the Act which contains similar punitive provisions for company and its directors. It is further proposed to delete section 15B, relating to compounding of offence, which has become superfluous in view of proposed amendment and deletion of section 15 and 15A.
3. The Bill seeks to achieve above objects.

Ajanta Neog

Smti. Ajanta Neog
(Minister, Finance)

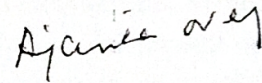
Hemur

Principal Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORENDUM

The Bill proposes to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

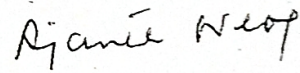
There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.



Smti. Ajanta Neog
(Minister, Finance)

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.



Smti. Ajanta Neog
(Minister, Finance)

Assam Professions, Trades, Callings and Employments Taxation (Amendment) Bill, 2022

Existing provision of the APTCE Act	Proposed Provision of the APTCE Act
<p>15. Failure to make returns, etc.- Whoever –</p> <p>(1) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Act or submits false return; or</p> <p>(2) fails or neglects, without reasonable cause, to comply with any requirement made of, or any obligation laid on, him under the provisions of this Act; or</p> <p>(3) fraudulently evades payment of any tax due under this Act or conceals his liability to such tax,</p> <p>shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both.</p>	<p>15. Failure to make returns, etc.- Whoever –</p> <p>(1) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Act or submits false return; or</p> <p>(2) fails or neglects, without reasonable cause, to comply with any requirement made of, or any obligation laid on, him under the provisions of this Act; or</p> <p>(3) fraudulently evades payment of any tax due under this Act or conceals his liability to such tax,</p> <p>the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty of an amount not exceeding twice the amount of tax involved or tax evaded or sought to be evaded where it is practicable to quantify such amount or an amount not exceeding five thousand rupees in any other case, subject to a minimum of two thousand and five hundred rupees.</p>
<p>15A. Offence by companies.- (1) Where an offence under this Act has been committed by a company, every person who at the time when the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly : Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised due diligence to prevent the commission of such offence.</p> <p>(2) Notwithstanding anything contained in this sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part, any director, manager, secretary or other officer, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.</p> <p>Amendments: Section 15A has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.</p>	<p>15A. Omitted.</p>
<p>15B. Composition of offence. - (1) Subject to such conditions, as may be prescribed, the assessing authority may either before or after institution of a criminal proceeding under this Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence.</p> <p>(a) where the offence consists of the failure to</p>	<p>15B. Omitted.</p>

pay or evasion of any tax recoverable under this Act in addition to the tax, so recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, if any, whichever is greater; and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable. (2) On payment of such sum, no further proceeding shall be taken against the person concerned in respect of the same offence.

Amendment: Section 15B has been inserted w.e.f. 1-4-1992 by Assam Act No. XI of 1992, published in the Assam Gazette of 6th June, 1992.