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सत्य मेव जयते

The Assam Gazette

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EXTRAORDINARY

প্ৰাপ্ত-কৰ্তৃষ্ণৰ দ্বাৰা প্ৰকাশিত

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 No.-94 Dispur, Monday, 31 March 1997, 10 Chaitra, 1919 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH
NOTIFICATION
Dated Dispur the 31st March, 1997.

NO. LGL. 32/93/582 : The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO.VII OF 1997

(Received the assent of the Governor on 31st March, 1997)

THE ASSAM TAXATION LAWS (AMENDMENT)**ACT, 1997****AN****ACT**

further to amend the Assam General Sales Tax Act, 1993

further to amend the Assam Taxation (On Specified Lands) Act, 1990 and the Assam Agricultural Income Tax Act, 1939.

Preamble.

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990 and the Assam Agricultural Income Tax Act, 1939 in the manner hereinafter appearing :

Assam Act, XII of 1990 & Assam Act, IX of 1939

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows :-

Short title and commencement.

1(1) This Act may be called the Assam Taxation Laws (Amendment) Act, 1997.

(2) It shall come into force at once.

CHAPTER-I

Amendment to the Assam Taxation (On Specified Lands) Act, 1990

Amendment of Section 3.

2. In the Assam Taxation (On Specified Lands) Act, 1990 (hereinafter referred to as the principal Act), in section 3, -

Assam Act, XII of 1990

(i) in sub-section (2), the word, figure and bracket, "and (4)" shall be omitted;

(ii) sub-section (3) shall be omitted and the existing sub-section (4) shall be renumbered as sub-section (3)

Substitution of section 5. 3. In the principal Act, for section 5, the following shall be substituted namely :-

"Rate of tax 5. The rate of tax under section 3 for every kilogram of the annual productivity of the tea estate shall be —

(a) nil,— if the aggregate area of specified lands held by a person does not exceed four hectares;

(b) twenty paise, — if the aggregate area of specified lands held by a person does not exceed forty hectares;

(c) thirty paise,— if the aggregate area of specified lands held by a person exceeds forty hectares;

(d) Notwithstanding anything contained in clause (c), if the specified lands exceeding forty hectares falls in Barak Valley the rates of tax under section 3 for every kilogram of the annual productivity of the estate shall be twenty seven paise".

CHAPTER-II

Amendments to the Assam Agricultural Income Tax Act, 1939

Amendment of the Schedule. 4. In the Assam Agricultural Income Tax Act, 1939, for the existing Schedule, the following Schedule shall be substituted, namely :

Assam Act. IX of 1939.

"SCHEDULE

[see sections 2(oa), 3 and 6]

A. In the case of every company -

(a) The total income of Forty paise
which does not exceed in the rupee.
Rs. 1,00,000.00 (one
lakh) on the whole of
total income.

(b) The total income of Forty-five
which exceeds Rs. paise in the
1,00,000.00 (one lakh) rupee.
on the whole of total
income.

B. In the case of persons other than companies -

(a) On the first thirty Nil.
thousand rupees of
total agricultural
income.

- | | |
|---|--------------------------------|
| (b) On the next twenty thousand rupees of total agricultural income. | Twenty paise in the rupee. |
| (c) On the next fifty thousand rupees of the total agricultural income. | Forty paise in the rupee. |
| (d) On the balance of the total agricultural income". | Forty-five paise in the rupee. |

M.K. DEKA
Secretary to the Govt. of Assam,
Legislative Department.