

ASSAM ACT XXV OF 1954  
THE ASSAM AGRICULTURAL INCOME-TAX (SECOND  
AMENDMENT) ACT, 1954

( Passed by the Assembly )

**(Received the assent of the Governor of Assam on the 28th  
August 1954)**

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An

Act

*further to amend the Assam Agricultural Income-tax Act, 1939.*

**Preamble.**—WHEREAS it is expedient to amend the Assam Agricultural Income-tax Act, 1939 (Assam Act IX of 1939), hereinafter called the principal Act in the manner hereinafter appearing ;

It is hereby enacted in the Fifth year of our Republic as follows :—

1. (1) This Act may be called the Assam Agricultural Income-tax (Second Amendment) Act, 1954.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

**2. Substitution of certain words in Assam Act IX of 1939.**—In the principal Act—

(i) For the words “Agricultural Income-tax Inspector” or “Assam Agricultural Income-tax Inspector”, “Agricultural Income-tax Officer”, or “Assam Agricultural Income-tax Officer”, “Assistant Commissioner of Agricultural Income-tax” or “Assam Assistant Commissioner of Agricultural Income-tax” and “Commissioner of Agricultural Income-tax” or “Assam Commissioner of Agricultural Income-tax” wherever they occur the words “Inspector of Taxes or Agricultural Income-tax Inspector”, “Superintendent of Taxes or Agricultural Income-tax Officer”, “Assistant Commissioner of Taxes” and “Commissioner of Taxes” respectively shall be substituted.

(ii) For the article “an” the article “a” shall be substituted where such change is necessary in view of the substitution made by clause (i).

(iii) For the words “Agricultural Income-tax Authority” or “Income-tax Authority” and “Income-tax Authorities” wherever they occur the words “taxing authority” and “taxing authorities” respectively shall be substituted.

**3. Amendment of section 2.**—In section 2 of the principal Act—

(i) in sub-section (g) the word “Assam” between the words “the” and “Board” shall be deleted.

(ii) in sub-section (i) for the word “Board” the word “Commissioner” shall be substituted.

**4 Substitution of section 18.**—For section 18 of the principal Act, the following shall be substituted, namely :—

“18. (1) There may be all or any of the following classes of Taxing Authorities for the purposes of this Act, namely :—

- (a) Board of Agricultural Income-tax,
- (b) Commissioner of Taxes,
- (c) Deputy Commissioner of Taxes,
- (d) Assistant Commissioner of Taxes,
- (e) Agricultural Income-tax Officer,
- (f) Superintendent of Taxes,
- (g) Additional Superintendent of Taxes,
- (h) Inspector of Taxes, and
- (i) Agricultural Income-tax Inspector.

(2) The authorities specified in sub-section (1) shall be appointed by the State Government and shall exercise the powers and perform the duties within the prescribed areas and their relation with one another shall be such as may be prescribed.

(3) The State Government may authorise the Commissioner to appoint Sub-Inspectors of Taxes to assist the authorities specified in sub-section (1).

(4) The State Government may, instead of appointing any person under sub-section (1), invest, by notification in the official Gazette, any officer or officers to exercise any power under this Act and perform such functions in respect of such classes of persons or such classes of income and for such areas as may be specified in the notification.”

**5. Amendment of section 22.**—In section 22 of the principal Act—

(i) in sub-section (1) between the words “Assistant Commissioner of Agricultural Income-tax” and “or” the words “or the Deputy Commissioner of Taxes” shall be inserted.

(ii) in sub-section (2) between the words “the Commissioner of Agricultural Income-tax” and “or” a comma and the words “or the Deputy Commissioner of Taxes” shall be inserted.

**6. Amendment of section 28.**—In sub-sections (1) and (6) of section 28 of the principal Act, the words “subordinate to it” shall be deleted.

**7. Amendment of section 33.**—In sub-section (1) of section 33 of the principal Act—

(i) between the words “the Commissioner of Agricultural Income-tax” and “the” the words “the Deputy Commissioner of Taxes”, shall be inserted.

(ii) between the words “Commissioner” and “Assistant Commissioner” the words “Deputy Commissioner” shall be inserted.

**8. Amendment of sections 42 and 43.**—In sections 42 and 43 of the principal Act for the words “Assistant Commissioner of Agricultural Income-tax” wherever they occur the words “Deputy Commissioner of Taxes, or when there is no Deputy Commissioner of Taxes, the Assistant Commissioner of Taxes empowered by the Commissioner of Taxes, in this behalf” shall be substituted.

**9. Insertion of a new section after section 49.**—After section 49 of the principal Act, the following new section shall be inserted, namely :—

**Delegation of powers.**—“49A. The Commissioner of Taxes may delegate, by notification in the official Gazette, any of his powers under sections 26 and 27 to the Deputy Commissioner of Taxes.”

**10. Amendment of section 50.**—In clause (b) of sub-section (2) of section 50 of the principal Act between the words and figure “sub-section (2)” and “of” the words and figures “and sub-section (3)” shall be inserted.