



# THE ASSAM GAZETTE

## অসাধাৰণ EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত  
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No. 82 Dispur, Tuesday, 25th March, 2008, 5th Chaitra, 1930 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

### NOTIFICATION

The 24th March, 2008

No. LGL. 22/2002/111. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. II OF 2008

(Received the assent of the Governor on 19th March, 2008)

**THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2008**

AN

ACT

further to amend the Assam Agricultural Income Tax Act, 1939.

**Preamble.**

Whereas it is expedient further to amend the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam  
Act IX  
of  
1939.**

It is hereby enacted in the Fifty-ninth Year of Republic of India as follows:-

**Short title, extent  
and commence-  
ment.**

1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2008.

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

(3) It shall come into force on the first day of April, 2008.

**Amendment of  
section 8.**

2. In the principal Act, in section 8, in sub-section (5),---

(i) for the words, brackets and figure "50(fifty) paise", appearing between the words "a deduction at the rate of" and "for every kilogram of tea", the words, brackets and figure "1(one) rupee" shall be substituted;

(ii) for the existing first proviso, the following shall be substituted, namely:---

"Provided that this deduction shall be effective on and from 1<sup>st</sup> April, 2008 for a period of one year only:".

**MOHD. A. HAQUE,**  
Secretary to the Government of Assam,  
Legislative Department.