

ASSAM Act XI OF 1971

THE ASSAM AGRICULTURAL INCOME-TAX
(AMENDMENT) ACT, 1971

(Received the assent of the Governor on the 8th April, 1971)

[Published in the *Assam Gazette*, Extraordinary, dated the 12th April, 1971]**An****Act****further to amend the Assam Agricultural Income-tax Act, 1939**

Preamble. Whereas it is expedient further to amend the Assam Act
Assam Agricultural Income-tax Act, 1939 hereinafter ^{IX of 1939}
called the principal Act, in the manner hereinafter
appearing ;

It is hereby enacted in the Twenty-second year of
the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Agricul-
tural Income-tax (Amendment) Act, 1971.

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

(3) It shall be deemed to have come into force
from 1st April 1939.

Substitution
of section 11
of the Assam
Act IX of
1939.

2. For section 11 of the principal Act, the
following shall be substituted, namely—

“11. (1) The total agricultural income of a Hindu
undivided or joint family shall be assessed and shall be
deemed always to have been assessable—

(a) at the rate applicable to the share of a co-
sharer, if such share exceeds the limits as has been
specified in the Assam Finance Acts of 1939, 1940,
1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949,
1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958,
1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967,
1968, 1969, 1970 ;

(b) at the rate specified in Assam Finance Acts of
1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947,
1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956,
1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965,
1966, 1967, 1968, 1969, and 1970 if the share of a
co-sharer does not exceed the limit specified therein ;

Provided that the word “brother” wherever it
occurs in the annual Assam Finance Act, shall be
deemed to include and always to have included a
“Co-sharer”.

(2) This section shall remain in force till the 31st day of March, 1971:

Provided that the expiration shall not affect—

- (a) the previous operation of, or anything duly done or suffered under this section; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under this section; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against this section; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this section had not expired.

Repeal and saving. 3.(1) The Assam Agricultural Income-tax Ordinance (Amendment) Ordinance, 1971 is hereby repealed. of 1971.

(2) Notwithstanding such repeal, anything done or any action taken under the Assam Agricultural Income-tax (Amendment) Ordinance, 1971, shall be deemed to have been done or taken under this Act as if this Act has commenced on the second day of January, 1971 (the date of promulgation of the Ordinance).

ASSAM ACT XII OF 1971

THE ASSAM CHILDREN ACT, 1970

(Received the assent of the President on the 20th April, 1971)

Published in the *Assam Gazette*, Extraordinary, dated the 28th April 1971]

An

Act

to provide for the care, protection, maintenance, health, welfare training, education and rehabilitation of neglected or delinquent children and for the trial of delinquent children in the State of Assam

Preamble. Whereas it is expedient to provide for the care, protection, maintenance, health, welfare, training, education and rehabilitation of neglected or delinquent children and for the trial of delinquent children in the State of Assam;