

ASSAM ACT IX OF 1970

(Received the assent of the Governor on the 31st July, 1970)

THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1970

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An
Act

further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947.

Preamble Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, hereinafter called the principal Act, in the manner hereinafter appearing ;

Assam Act
VI of
1947

It is hereby enacted in the Twenty-first 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, 1970.
(2) It shall have the like extent as the principal Act.

(3) It shall come into force with effect from 1st April, 1970.

Amendment of the Schedule to Assam Act VI of 1947. 2. For the existing Schedule annexed to the principal Act, the following shall be substituted.

THE SCHEDULE

(See Section 4)

Rates of Tax

A. In the case of every person other than a Hindu undivided or joint family :—

Where the total gross annual income	Amount of Tax
	Rs.
1. Does not exceed Rs.4,000	Nil
2. Exceeds Rs.4,000 but does not exceed Rs.6,000	24
3. " " 6,000 " "	40
4. " " 10,000 " "	60
5. " " 15,000 " "	85
6. " " 20,000 " "	120
7. " " 25,000 " "	175
8. " " 30,000 " "	230
9. " " 35,000 " "	250

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B In the case of every Hindu undivided or joint family :-

Where the total gross annual income		Amount of Tax
		Rs.
1. Does not exceed Rs.6,000	Nil
2. Exceeds Rs. 6,000 but does not exceed Rs.10,000	...	40
3. ,, ,, 10,000 15,000	60
4. ,, ,, 15,000 20,000	85
5. ,, ,, 20,000 25,000	120
6. ,, ,, 25,000 30,000	175
7. ,, ,, 30,000 35,000	230
8. ,, ,, 35,000	250

AGP (Law) 15/70-2,500-11-9-70.