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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LAW DEPARTMENT

NOTIFICATIONS

The 15th May 1969

**No.LJL.41/69/2.**—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XII OF 1969

[ Received the assent of the Governor on the 3th May 1969 ]

THE ASSAM FINANCE ACT, 1969

(Published in the *Assam Gazette* Extraordinary, dated the 16th May 1969)

An  
Act

to fix the rates of Assam Agricultural Income-tax and the Assam Purchase-tax for the financial year 1969-70.

Preamble. Whereas it is expedient to fix the rates at which the Assam Agricultural Income-tax and the Assam Purchase-tax shall be levied and charged under the Assam Agricultural Income-tax Act, 1939 and the Assam Purchase-tax Act, 1967 for the financial year 1969-70 ;

Assam Act  
IX of 1939  
and XIX of  
1967.



It is hereby enacted in the Twentieth Year of the Republic of India as follows:—

Short title and commencement. 1. (1) This Act may be called the Assam Finance Act, 1969.

(2) It extends to the whole of the State of Assam.

(3) It shall be deemed to have come into force on the first day of April, 1969.

Rates of Agricultural Income-tax. 2. The rates of Agricultural Income-tax for the year beginning on the 1st April, 1969, shall, for the purposes of sections 3 and 6 of the Assam Agricultural Income-tax Act, 1939, be the rates given below—

A. In the case of every Hindu undivided or Joint family—

(a) At the rate applicable, under the list of rates contained in paragraph B below to a sum equal to the share of a brother, if such share exceeds Rs.6,000 ;

(b) at two paise in the rupee, if the share of a brother is Rs.6,000 or less.

B. In the case of every individual, Firm and other Association of persons (other than companies)—

Rates

- |   |                                  |
|---|----------------------------------|
| (a) On the first Rs.1,500 total income.   | Nil.                             |
| (b) On the next Rs.3,500 of total income. | Four paise in the rupee.         |
| (c) On the next Rs.2,500 of total income. | Eight paise in the rupee.        |
| (d) On the next Rs.2,500 of total income. | Twelve paise in the rupee.       |
| (e) On the next Rs.2,500 of total income. | Fifteen paise in the rupee.      |
| (f) On the next Rs.2,500 of total income. | Nineteen paise in the rupee.     |
| (g) On the next Rs.5,000 of total income. | Twenty-seven paise in the rupee. |



Rates

- (h) On the next Rs.30,000 of total income. Thirty-seven paise in the rupee.
- (i) On the next Rs.50,000 of total income. Forty-five paise in the rupee.
- (j) On the next Rs.1,00,000 of total income. Fifty-seven paise in the rupee.
- (k) On the balance of total income. Sixty paise in the rupee.

C. In the case of every Company—

- (a) The total income of which does not exceed Rs.1,00,000—

On the whole of total income. Forty-five paise in the rupee.

- (b) The total income of which exceeds Rs.1,00,000 but does not exceed Rs.2,00,000—

On the whole of total income. Fifty-seven paise in the rupee.

- (c) The total income of which exceeds Rs.2,00,000—

On the whole of total income. Sixty paise in the rupee.

Provided always that,—

- (i) no Agricultural Income-tax shall be payable on a total Agricultural Income which does not exceed Rs.3,000 ;
- (ii) in respect of paragraphs A and B, the Agricultural Income-tax payable shall not exceed half the amount by which the total Agricultural Income exceeds Rs.3,000 ; and
- (iii) in respect of paragraph C, the Agricultural Income-tax payable shall not exceed the difference between the total Agricultural income and the following limits—
  - (a) Rupees fifty-five thousand increased by one per cent of the excess of the total Agricultural Income over Rs.1,00,000 in the case of every Company the total Agricultural Income of which exceeds Rs.1,00,000 but does not exceed Rs.2,00,000 ;



(b) Rupees eighty-six thousand increased by two and half per cent of the excess of the total Agricultural Income over Rs.2,00,000 in the case of every Company the total Agricultural Income of which exceeds Rs.2,00,000.

Rates of Assam Purchase Tax. 3. The rates at which the tax shall be levied and collected on the purchase of Raw Jute and Raw Hides and Skins under the Assam Purchase Tax Act, 1967 shall be three per centum ad valorem. Assam Act XIX of 1967.

P. C. DAS,  
Jt. Secy. to the Govt. of Assam,  
Law Department.

The 15th May 1969

**No.LJL.50/68/4.**—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT XV OF 1969

[ Received the assent of the Governor on the 8th May 1969 ]

THE ASSAM NON-GOVERNMENT SCHOOL AND COLLEGE  
EMPLOYEES CENTRALISED PROVIDENT FUND  
SCHEME ACT, 1969

(Published in the *Assam Gazette* Extraordinary, dated the 16th May 1969)

An  
Act

**to make provision for the creation of a Centralised Provident Fund and framing of a Scheme thereof for the employees of the Non-Government Schools and Colleges in Assam and its administration by a Board of Trustees**

**Preamble.** WHEREAS it is expedient to make provision for the creation of a Centralised Provident Fund and framing of a Scheme thereof for the employees of the Non-Government Schools and Colleges in Assam ;

AND WHEREAS it is further expedient to administer and control the said fund by a Board of Trustees to safeguard the interest of the subscribers by proper investment of deposits and to extend additional retirement and other benefits to the subscribers in gradual stages :



It is hereby enacted in the Twentieth Year of the Republic of India as follows :—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Assam Non-Government School and College Employees Centralised Provident Fund Scheme Act, 1969.

(2) It extends to the State of Assam.

(3) It shall come into force on such date or dates as the State Government may, by notification in the official Gazette, appoint and different dates may be appointed for different categories of Schools and Colleges and different provisions of the Act.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context :—

(a) "Act" means the Assam Non-Government School and College Employees Centralised Provident Fund Scheme Act, 1969 ;

(b) "Board of Trustees" means the Board of Trustees to be constituted by the State Government as per scheme framed under section 4(1) for administration of the fund ;

(c) "Centralised Provident Fund" means the fund established under section 3 of this Act ;

(d) "Employer" means and includes :—

(i) Secretary of the Governing Body in case of employees of Aided Colleges ;

(ii) Secretary of Managing Committee in case of employees of Aided Secondary Schools and Elementary Schools not under the control of the Elementary Education Board or District Council ;

(iii) Secretary, State Board of Elementary Education in respect of the employees of his own office and Assistant Secretary of the State Boards in respect of the Elementary School Teachers, ministerial and other staff in the respective educational Subdivision in respect of whom they are appointing authority ;

(e) "Employees" means and includes :—

(i) Teachers and Ministerial staff in Aided Secondary Schools and Aided Colleges ;



- (ii) Elementary School teachers and Ministerial staff and other whole-time employees under the State Board of Elementary Education;

(f) "Existing Fund" means accumulation in individual Postal Savings Bank or in any other Bank account of the contributions of the employers and employees in respect of the Contributory Provident Fund;

(g) "Existing Contribution" means the deduction from the salaries of an employee for deposit to the Contributory Provident Fund and the amount payable by the employer in respect of each employee to the said fund under the Rules and at the rate in force;

(h) "Non-Government Schools and Colleges" means and includes:—

- (i) Elementary Schools maintained with Government grant-in-aid sanctioned through the State Board of Elementary Education and Elementary Schools where maintenance grant-in-aid is sanctioned direct by the Government;
- (ii) Higher Secondary and Multipurpose Schools, High Schools, High Madrassas, Middle English Schools, Middle Madrassas as are in receipt of maintenance grant under deficit system sanctioned by the Government under the Rules in force;
- (iii) Colleges as are in receipt of maintenance grant under the deficit system sanctioned by the Government under the Rules in force;

(i) "Scheme" means the Assam Non-Government School and College Employees Centralised Provident Fund Scheme, 1969 framed under section 4 (1) of this Act; and

(j) "Subscriber" means an employee who has been admitted to and eligible for the benefit of Contributory Provident Fund under the provisions of the Rules in force.

Centralised Provident Fund. 3. (1) The State Government may, by notification in the official Gazette, constitute a fund to be called the Assam Non-Government School and College Employees Centralised Provident Fund wherein shall be credited:—

- (i) Existing fund of the subscribers;
- (ii) Contributions of the employers and employees after the constitution of the fund;
- (iii) Grant-in-aid, if any, by the State Government,



(2) The State Government shall, by notification in the official Gazette, further direct the period within which the employers shall credit to the Centralised Provident Fund the existing funds of the subscribers.

Centralised  
Provident  
Fund  
Scheme.

4. (1) The State Government may, by notification in the official Gazette, frame a scheme to be called "The Assam Non-Government School and College Employees Centralised Provident Fund Scheme" to be administered by a "Board of Trustees" to be constituted by the Government under the Scheme.

(2) A Scheme framed under the provisions of subsection (1) may provide for all or any of the matters specified in the Schedule.

Date of  
operation of  
the Scheme.

5. A Scheme framed under this Act may provide that any of its provisions shall come into force with effect from such date as may be specified in this behalf in the Scheme and different dates may be appointed for different provisions of the Scheme.

Modification  
of the  
Scheme.

6. The State Government may, by notification in the official Gazette, add to, amend or vary a Scheme framed under this Act.

Responsibility of collection of contribution.

7. Every employer shall be responsible for collection of the contributions, their remittance in accordance with the provisions of the Scheme and maintenance of necessary records in respect of their employees. He shall be responsible for furnishing within thirty days information under the Scheme that may be called for by the Board of Trustees.

Inspectors.

8. (1) The State Government may, by notification in the official Gazette, appoint such Government officials as it thinks fit to be *Ex-officio* Inspectors for the purpose of the Scheme and may define their jurisdiction.

(2) Every Inspector shall be deemed to be a Public Servant within the meaning of section 21 of the Indian Penal Code, 1860. Act XLV of 1860

(3) An Inspector may in respect of any School or College within his jurisdiction:—

(a) require an employer or subscriber to furnish information as he may consider necessary for the purpose of the scheme ;

(b) during the office hours, *i. e.*, from 10 A.M. to 4-30 P. M. on all working days except on Saturday when it will be from 10 A. M. to 1-30 P. M.



enter into any of its office and require anyone in charge thereof to produce before him such accounts books, registers and other documents relating to the Scheme as he may consider necessary;

(c) examine, with regard to any matter relevant to any of the purposes aforesaid, the employer or any other persons found in charge of its office;

(d) exercise such other powers as may be assigned to him by the State Government or by the Board of Trustees constituted in accordance with the provisions of the Scheme with the previous approval of the Government.

**Penalties.** 9. Whoever for the purposes of this Act or under the Scheme framed under the Act fail to make the required contribution within the prescribed time limit or makes a false statement or does not furnish the required information shall be punishable by—

(i) direct recovery from the Grant-in-aid or other existing fund of the School/College by the Board of Trustees with interest and/or such other compensation as may be decided by the Board of Trustees;

(ii) stoppage of Grant-in-aid of the School/College;

(iii) imposition of compensation not exceeding 25 per cent of the amount due, as may be decided, by the Board of Trustees, provided that the employer shall be given an opportunity for his defence within 30 days from the date of issue of the notice, provided further that if in the opinion of the Board of Trustees, any contribution is delayed for reasons beyond the control of the employer, he shall not be punishable under the provision of this Act.

**Power to make Rules.** 10. (1) The State Government may for the purpose of carrying out the provisions of this Act, make rules subject to previous publication in the official Gazette.

(2) Every rule made under this section shall be laid, as soon as may be, after it is made, before the Assam Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions



and if, before the expiry of the session in which it is so laid or the sessions immediately following the Assam Legislative Assembly, agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

#### SCHEDULE

[See section 4 (1)]

#### MATTERS TO BE PROVIDED IN THE SCHEME

1. The constitution of a Board of Trustees with four nominees of Government of whom one shall be the Chairman (ii) five representatives of the employees of whom at least one each shall be from Aided Colleges, Secondary Schools and Elementary Schools, (iii) one person having special knowledge in Banking, investment, etc., to be nominated by Government.

2. The appointment of officers and servants of the Board and their service conditions.

3. The manner in which account shall be kept, the preparation of budget, audit of accounts and the submission of report to the State Government.

4. The conditions under which withdrawals from the Fund may be permitted or any deduction may be made.

5. The manner of investment of the whole or any portion of the Fund in Government Securities or otherwise by the Board of Trustees and consideration of various retirement and other benefits to the subscribers with the previous approval of the State Government.

6. The form in which the employer shall furnish the accounts and various other returns to be furnished by him.

7. The Registers and records relating to the Scheme to be maintained by the employer.

8. Any other matter which may be necessary or proper for the purpose of implementation of the Scheme.

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