

The 14th May 1966

No. L.J.L. 6/65/3.—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 1966

(Received the assent of the Governor on the 13th May, 1966)

**THE ASSAM AGRICULTURAL INCOME-TAX (AMENDMENT)
ACT, 1966**

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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 called ^{Assam Act} the principal Act, in the manner hereinafter appearing; ^{IX of 1939.}

It is hereby enacted in the Seventeenth Year of the 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, 1966.

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

(3) It shall come into force at once.

Insertion of
section 20B
after section
20A of Assam
Act IX of
1939.

2. After section 20A of the principal Act, the following shall be inserted as section 20B, namely:—

“Assessment
in case of
transfer of
property.

20B (1) Where a person liable to pay tax under this Act (hereinafter in this section referred to as the predecessor) has been succeeded by another person (hereinafter in this section referred to as the successor) who continues the agricultural operations,—

(a) the predecessor shall be assessed in respect of the agricultural income of the previous year in which the succession took place upto the date of succession ;

(b) the successor shall be assessed in respect of the agricultural income of the previous year after the date of succession.

(2) Notwithstanding anything contained in sub-section (1), when the predecessor cannot be found, the assessment of the agricultural income-tax for the previous year upto the date of succession and for the years preceding that year shall be made on the successor in the like manner and to the same extent as it would have been made on the predecessor, and all the provisions of this Act shall, so far as may be, apply accordingly.

(3) Where any sum payable under this section in respect of the agricultural income of the previous year in which the succession took place upto the date of succession or for the previous years preceding that year assessed on the predecessor, cannot be recovered from him, the Agricultural Income-tax Officer shall, after making such enquiries as he might deem fit, record a finding to that effect and the sum payable by the predecessor shall thereafter be payable by an recoverable from the successor, and the successor shall be entitled to recover from the predecessor any sum so paid :

Provided that the successor shall not be made so liable to pay any sum without giving him an opportunity of being heard."

Amendment of section 30 of Assam Act IX of 1939,

3. In section 30 of the principal Act, for the words "three years" occurring between the words "within" and "of" the words "eighth years" shall be substituted.

Retrospective operation.

4. The provisions of section 20B, sub-section (1) of section 27 and section 30 of the principal Act as incorporated or amended by this Act, as the case may be, shall be deemed and always to have been deemed to have formed part of the principal Act, as if the principal Act has been enacted as so amended with effect from the date of the enforcement of the principal Act.

U. TAHBILDAR,
Deputy Secretary to the Govt. of Assam,
Law Department.