



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 377 দিশপুৰ, সোমবাৰ, 10 ডিচেম্বৰ, 2007, 19 আঘোণ, 1929 (শক)
No. 377 Dispur, Monday, 10th December, 2007, 19th Agrahayana, 1929 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 7th December, 2007

No. LGL. 22/2002/90. -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XXV OF 2007

(Received the assent of the Governor on 5th December, 2007)

THE ASSAM AGRICULTURAL INCOME TAX (SECOND AMENDMENT) ACT, 2007

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-eighth Year of Republic of India as follows :-

**Short title,
extent and
commencement.**

1. (1) This Act may be called **the Assam Agricultural Income Tax (Second Amendment) Act, 2007.**
- (2) It shall have the like extend as the principal Act.
- (3) It shall be deemed to have come into force on the first day of April, 2007.

**Amendment of
Section 8.**

2. In the principal Act, in section 8, in sub-section (2), -
 - (i) in clause (f), sub-clause (vii) shall be omitted ;
 - (ii) in clause (h), in the second proviso, in the last portion, beginning with the word, "from which" and ending with the words "Indian Income Tax Act" shall be omitted and before the portion so omitted punctuation mark "." full stop shall be inserted.

**Substitution of
existing Schedule.**

3. In the principal Act, for the existing Schedule, the following proviso shall be substituted, namely :-

"SCHEDULE

[(See Section 2(oa), 3 and 6)]

A. In the case of every company :-

- | | | |
|-----|--|---------------------------------|
| (a) | The total income of which does not exceed Rs. 1,00,000.00 (one lakh) on the whole of the total income. | Twenty five paise in the rupee. |
| (b) | The total income of which exceeds Rs. 1,00,000.00 (one lakh) on the whole of the total income. | Thirty paise in the rupee. |

B. In the case of persons other than companies :-

- | | | |
|-----|---|-----------------------------|
| (a) | On the first one lakh rupees of total agricultural income. | Nil |
| (b) | On the next fifty thousand rupees of total agricultural income. | ten paise in the rupee. |
| (c) | On the next one lakh rupees of total agricultural income. | Twenty paise in the rupee. |
| (d) | On the balance of the total agricultural income. | Thirty paise in the rupee." |

MOHD. A. HAQUE,

Secretary to the Government of Assam,
Legislative Department.