



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 271 Dispur, Tuesday, 14th November, 2006, 23rd Kartika, 1928 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 2nd November, 2006

No. FTX.137/2002/11 : Whereas the draft of certain rules further to amend the Assam Agricultural Income Tax Rules, 1939, hereinafter referred to as the principal Rules, which the Governor of Assam propose to make in exercise of the powers conferred by section 50 of the Assam Agricultural Income Tax Act, 1939 (Assam Act IX of 1939), was published as required by sub-section (1) of section 50 of that Act in the Assam Gazette, Extra-ordinary No.652 dtd. 19th August, 2002 under notification of the Government of Assam inviting objections or suggestion from all persons likely to be affected thereby before the expiry of a period thirty days from the date of publication of the said notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 50 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

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- 1.(1) These rules may be called the Assam Agricultural Income Tax (Amendment) Rules, 2006.
- (2) They shall come into force on the date of their publication in the Official Gazette.

- Amendment of rule 2. 2. In the principal Rules, in rule 2-
- (i) in sub-rule (1), for the word, bracket and letter, "clause (m)", the word, bracket and letter, "clause (n)" shall be substituted,
 - (ii) in sub-rule (2), for the word, bracket and letter "clause (g)" the word, bracket and letter, "clause (h)" shall be substituted.
- Amendment of rule 6. 3. In the principal Rules, in rule 6, for the words, brackets and letters "clauses (h) and (m)", the words, brackets and letters, "clauses (h) and (n)" shall be substituted.
- Amendment of rule 7. 4. In the principal Rules, in rule 7, in sub-rule (1), for the words, brackets and letters "clauses (h) and (m)", the words, brackets and letters "clauses (h) and (n)" shall be substituted.
- Amendment of rule 13. 5. In the principal Rules, in rule 13, after clause (iii), the following clause shall be inserted as clause (iv), namely:-
- "(iv) A declaration by the assessee just after the expiry of twelve months from the end of the month in which the return of the relevant assessment year is furnished under the Income Tax Act, 1961, that no notice has been served on the assessee under section 143(2) of the said Act.
- The assessee shall inform the agricultural Income Tax Officer/Superintendent of Taxes or any revision of the assessment order made under the Income Tax Act, 1961, within one month from the date of such revision by that authority and in default of this section 200 and section 36 shall be applicable to him."
- Amendment of rule 16. 6. In the principal Rules, in rule 16, sub-rule (1), for the words "Assistant Commissioner of Taxes (Appeals)", the words "Deputy Commissioner of Taxes (Appeals)" shall be substituted.
- Amendment of rule 19. 7. In the principal Rules, in rule 19,
- (i) in clause (a), for the words "maximum of one hundred rupees", the words "Minimum of rupees one hundred and maximum of rupee two hundred fifty" shall be substituted,
 - (ii) in clause (b), for the words "Rupees Five", the words "five percent of the amount in dispute subject to a minimum of rupees one hundred and maximum of rupees two hundred fifty" shall be substituted,
 - (iii) in clause (c), for the word and figure "Rs.10", the words "five percent of the amount in dispute subject to a minimum of rupees one hundred and a maximum of rupees two hundred fifty" shall be substituted,
 - (iv) in clause (d), for the words "rupees one and ten paise", the words "rupees five" shall be substituted.

- Amendment and renumbering of rule 19A relating to application for certified copy.
8. In the principal Rules, the rule "19A" relating to application for certified copy of order or other document shall be renumbered as rule "19AA" and in rule 19AA so renumbered between the word and punctuation mark "Commissioner", and the words "Deputy Commissioner" the words and punctuation marks "Additional Commissioner, Joint Commissioner," shall be inserted and the punctuation mark and words "Assistant Commissioner" shall be omitted.
- Amendment and renumbering of rule 19B prescribing fees for certified copies.
9. In the principal Rules, rule "19B" prescribing fees for certified copies of order shall be renumbered as rule "19BB" and in rule 19BB so renumbered,-
- (i) in clause (a), for the figure and word "25 paise", the words "rupees five" shall be substituted;
 - (ii) in clause (b), for the figure and word "50 paise", the words "rupees five" shall be substituted;
 - (iii) in clause (d), for the word and figure "Re.1", the words "rupees ten" shall be substituted;
 - (iv) in clause (e), for the word and figure "Rs.10", the words "rupees twenty five" shall be substituted;
 - (v) in clause (f), for the word and figure "re.1, the words "rupees ten" shall be substituted.
- Amendment of rule -20
10. In the principal Rules, in rule 20, for the word "province", the word "State" shall be substituted.

H. S. DAS,

Commissioner & Secy. to the Govt. of Assam,
Finance (Taxation) Department, Dispur.