

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 271 Dispur, Monday, 8th September, 2008, 17th Bhadra, 1930 (S.E.)

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

NOTIFICATION

The 8th September, 2008

No. FTX.137/2002/43: 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.46 dated 29th February, 2008 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 is hereby pleased to make the following rules, namely:-

Short title and commencement.

1. (1) These rules may be called the Assam Agricultural Income Tax (Amendment) Rules, 2008.
- (4) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 24.

2. In the principal Rules, in rule 24,—
 - (ii) in sub-rule (1), after clause (d), a new clause (e) shall be inserted, namely:-

“(e) Amount of outstanding dues, if any or not, year-wise, under the Assam Taxation (On Specified Lands) Act, 1990 as on the date of application alongwith a certificate from concerned Superintendent of Taxes.” ;

(ii) in sub-rule (3), after the words “due to the assessee”, the following words shall be inserted, namely:-

“he shall adjust the outstanding dues under the proviso to section 39 of the Assam Taxation (On Specified Lands) Act, 1990 and”.

Amendment of
rule 25.

3. In the principal Rules, in rule 25, the punctuation mark full stop “.” appearing at the end shall be substituted by punctuation mark “:” and thereafter the following proviso shall be inserted, namely:-

“Provided that if the Superintendent of Taxes or the Agricultural Income Tax Officer adjust any refund including interest as per proviso to section 39 of the Act the same shall be reflected in the refund voucher. A copy of the challan(s) year-wise/unit-wise under the Assam Taxation (On Specified Lands) Act, 1990 against the sum to the extent due from such assessee under the said Act and the refund order alongwith the advice list shall be forwarded to the Treasury Officer concerned. After receipt of the challan the Superintendent of Taxes or the Agricultural Income Tax Officer shall forward the same to the concerned Superintendent as proof of payment of such dues.”

Amendment of
rule 29.

4. In the principal Rules, in rule 29, in sub-rule (i), under column “Percentage of tax to be paid”, for the figure and sign “20%”, appearing in the first row, and figure and sign “30%”, appearing in the third row, the figure and sign “25%” respectively shall be substituted.

H. S. DAS,

Principal Secretary to the Govt. of Assam,
Finance Department, Dispur..