

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং 188 দিশপুৰ, শনিবাৰ, 18 চেপ্তেম্বৰ, 2004. 27 ভাদ্ৰ, 1926 (শক)
No.188 Dispur, Saturday, 18th September, 2004, 27th Bhadra, 1926 (S.E.)

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

NOTIFICATION

The 9th September, 2004

No. LGL.22/2002/97.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

(Received the assent of the Governor on 4th September, 2004)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2004

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-fifth Year of Republic of India as follows :-

Short title, extent and commencement.

1. (1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2004.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the first day of April, 2004.

Substitution of existing Schedule.

2. In the principal Act, for the existing Schedule, the following Schedule 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. | Thirty 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 five paise in the rupee. |

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

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

M. K. DEKA,
Commissioner & Secy. to the Govt. of Assam,
Legislative Department, Dispur.