



**THE ASSAM GAZETTE**

অসাধাৰণ

**EXTRAORDINARY**

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

**NOTIFICATION**

The 28th August, 2007

**No. LGL. 22/2002/75.** -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. XV OF 2007

(Received the assent of the Governor on 27th August, 2007)

**THE ASSAM AGRICULTURAL INCOME TAX (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 commence-  
ment.

1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2007.

(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, 2007.

Substitution of  
existing  
Schedule.

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

“SCHEDULE

[(See sections 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 thirty thousand rupees of total agricultural income. | Nil                             |
| (b) | On the next twenty thousand rupees of total agricultural income.  | Fifteen paise in the rupee.     |
| (c) | On the next fifty thousand rupees of total agricultural income.   | Twenty five 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.