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EXTRAORDINARY

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No. 83 Dispur, Wednesday, 18th April, 1984, 29th Chaitra,
1906 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 18th April 1984

No.LGL.45/79/98.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. X OF 1984

(Received the assent of the Governor on 16th April, 1984)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 1984.

An Act

further to amend the Assam Agricultural Income-Tax Act, 1939.

Preamble. Whereas it is expedient further to amend the Assam Act IX of 1939, Assam Agricultural Income-Tax Act, 1939, herein-after referred to as the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Thirty-fifth Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Assam Agricultural Income-Tax (Amendment) Act, 1984.

(2) It shall have the like extent as the principal Act.

(3) Sections 2, 5, 7 and 8 shall come into force at once and the remaining provisions shall come into force with effect from the first day of April, 1984.

Amendment of section 18 of Assam Act, IX of 1939.

2. In the principal Act, in section 18,

(i) in sub-section (1), after clause (a), the following shall be inserted as clause (aa), namely:—

“(aa) Joint Commissioner of Taxes”;

(ii) in sub-section (2), between the words “and as many” and “Deputy Commissioner of Taxes”, the following shall be inserted, namely:—

“Joint Commissioners of Taxes”;

(iii) in sub-section (3), between the words “State of Assam and the” and “Deputy Commissioner of Taxes”, the following shall be inserted, namely:—

“Joint Commissioners of Taxes”;

Amendment of section 19 of Assam Act, IX of 1939.

3. In the principal Act, in section 19,

(i) in sub-section (1), the first proviso, the paragraph occurring thereunder and the second proviso shall be deleted;

(ii) in sub-section (2), the proviso shall be deleted;

(iii) in sub-sections (4) and (5), the following words wherever they occur shall be deleted, namely :—
“and the provisions of the proviso to sub-section(1) shall apply in every such case”.

Amendment of section 19B of Assam Act IX of 1939. 4. In the principal Act, in section 19B, in sub-sections (1) and (3), for the words “the proviso to sub-section (1) of section 19” wherever they occur, the words “section 20C” shall be substituted.

Amendment of section 20 of Assam Act IX of 1939. 5. In the principal Act, in section 20, in sub-section (3), in the proviso, for the word “three”, the word “eight” shall be substituted.

Insertion of new section 20 C in Assam Act, IX of 1939. 6. In the principal Act, after section 20 B, the following shall be inserted as section 20 C:—

“Interest payable by assessee. 20. C (1). Where on making an assessment of tax under any provision of this Act for any financial year it is found that the tax paid by or on behalf of the assessee in respect of the said financial year on or before the 31st day of December of the said financial year falls short of the amount of tax as finally assessed in respect of the said financial year, he shall be liable, notwithstanding anything contained in any law for the time being in force, to pay simple interest on the amount of shortfall at the rate of twelve per centum per annum from the 1st day of January of the said financial year upto the date of assessment :

Provided that if the amount of tax paid in respect of the relevant financial year amounts to or exceeds seventy-five per centum of the amount of tax as finally assessed, no interest under this sub-section shall be payable from the date next following the date on which the tax paid amounts to or exceeds seventy-five per centum of the tax as finally assessed.

(2) Where an assessee does not pay the amount of tax demanded from him after an assessment made under any provision of this Act within the date specified in the notice of demand served on him in this behalf, he shall be liable to pay simple interest from the 1st day of the month next following the said date upto the date of full payment at the rate of sixteen per centum per annum on the amount of tax as finally assessed reduced by the amount of tax paid on or before the said first day until the tax is fully paid.

(3) Where the amount of tax paid on or before the 31st day of March, 1984 by or on behalf of any assessee

under this Act in respect of any financial year falling during the period from 1st April, 1967 to 31st March, 1984 falls short of the amount of tax due from him in respect of such financial year, whether or not such tax has been assessed, the assessee shall be liable to pay simple interest on the amount of shortfall at the rate of twelve per centum per annum until the tax is paid in full.

Explanation:—In this sub-section "amount of tax due" means the amount of tax as finally assessed whether the assessment is made on or before the 31st day of March, 1984 or after that date.

(4) Where an assessee pays any part of the tax after the commencement of interest under sub-sections (1), (2) or (3) interest shall be payable up to the date of partpayment on the entire amount as specified in the said sub-sections and thereafter on the balance of such amount.

(5) Where in any case any interest becomes payable under this section, the authority competent to assess the tax in that case under this Act shall record an order to that effect specifying the amount of interest payable and the amount of tax on which and the period for which the interest is payable. Notwithstanding anything contained in this Act, an order under this sub-section can be passed at any time when interest under this section is found to be due.

(6) The provisions of this Act relating to payment and recovery of tax shall so far as may be apply to payment of interest under this section as if such interest were tax under this Act:

Provided that where any order is passed under sub-section (3) of section 36 of this Act in respect of any dues, any interest relatable to the same dues and accrued under this section up to the date of such order and any further interest accruing after such date shall be recovered in the course of proceedings initiated in accordance with the said sub-section (3) in respect of the said dues and for that purpose no order under sub-section (5) of this section or notice of demand under this Act shall be necessary in respect of such interest."

Amendment of section 30 of Assam Act IX of 1939. 7. In the principal Act, in section 30, for the second proviso, the following shall be substituted, namely:—

"Provided further that in computing the period of eight years mentioned in this section the period during which the Superintendent of Taxes or the Agricultural Income Tax Officer was restrained or prevented from issuing the notice under this section by an order or injunction of any court or authority shall be excluded."

Amendment of section 34A of Assam Act IX of 1939.

8. In the principal Act, in section 34 A, in sub-section (3),

(i) at end of clause (d), for the punctuation mark “.”, the punctuation mark and the word “,or” shall be substituted; and

(ii) after clause (d) so amended, the following shall be inserted as clause (e), namely :—

“(e) of audit of receipts or refunds under this Act by any officer appointed by the Comptroller and Auditor General of India for such purpose.”

Amendment of section 36 of Assam Act IX of 1939.

9. In the principal Act, in section 36, in sub-section (1), in the proviso, for the words and figures “proviso to section 19(1)”, the words and figure “section 20C of this Act” shall be substituted.

MD. SAADULLAH,
Secretary to the Govt. of Assam,
Legislative Department.