

অসম



ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No.83 Dispur, Saturday, 3rd May, 2003, 13th Vaisakha, 1925 (S.E.)

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

NOTIFICATION

The 3rd May, 2003

No. LGL.22/2002/87.-- 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 2003.

(Received the assent of the Governor on 3rd May, 2003)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2003

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-fourth 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, 2003.

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

(3) It shall come into force at once.

Amendment of
section 18.

2. In the principal Act, in section 18, in sub-section (1), in clause (f), for the words "senior Superintendent of Taxes", the words "Assistant Commissioner of Taxes", shall be substituted.

Amendment of
section 22.

3. In the principal Act, in section 22-

(i) in sub-section (1), the words "or the Assistant Commissioner of Taxes" shall be deleted and in between the words "Deputy Commissioner of Taxes or" and "the Commissioner of Taxes", the words "the Joint Commissioner of Taxes or the Additional Commissioner of Taxes or" shall be inserted.

- (ii) in sub-section (2), the words "or the Assistant Commissioner of Taxes" shall be deleted and in between the words "the Commissioner of Taxes or" and "the Deputy Commissioner of Taxes", the words "the Additional Commissioner of Taxes or the Joint Commissioner of Taxes or" shall be inserted.

Amendment of section 35B. 4. In the principal Act, in section 35B, in sub-section (1), for the words "seventy five", the words "ninety" shall be substituted.

Amendment of section 43. 5. In the principal Act, in section 43, in sub-section (2), in clause (a), for the words "the Deputy Commissioner of Taxes" and "the Assistant Commissioner of Taxes", the words "the Joint Commissioner of Taxes" and "the Deputy Commissioner of Taxes" respectively shall be substituted.

ARVIND DAVE
GOVERNOR OF ASSAM

K. D. PHUKAN
Secretary to the Government of Assam
Legislative Department.