

B. In the case of every individual, firm and other Association of persons (other than Companies) :—

Rate

(a) On the first Rs.1,500 of total income ...	Nil.
(b) On the next Rs.3,500 of total income ...	Nine pies in the rupee.
(c) On the next Rs.5,000 of total income ...	One anna and three pies in the rupee.
(d) On the next Rs.5,000 of total income ...	Two annas and six pies in the rupee.
(e) On the next Rs.35,000 of total income ...	Four annas in the rupee.
(f) On the next Rs.50,000 of total income ...	Five annas in the rupee.
(g) On the balance of total income ...	Six annas in the rupee.

C. In the case of every Company :—

(a) the total income of which does not exceed Rs.50,000.

On the whole of total income ... Four annas in the rupee.

(b) the total income of which does not exceed Rs.1,00,000.

On the whole of total income ... Five annas in the rupee.

(c) the total income of which exceeds Rs.1,00,000.

On the whole of total income ... Six annas in the rupee.

Provided always that—

(i) no agricultural income-tax shall be payable on a total agricultural income which does not exceed Rs.3,000 and

(ii) the agricultural income-tax payable shall in no case exceed half the amount by which the total agricultural income exceeds Rs.3,000.

ASSAM ACT X OF 1954

THE ASSAM LEGISLATIVE ASSEMBLY (MEMBERS' EMOLUMENTS) ACT, 1954

(Passed by the Assembly)

(Received the assent of the Governor on the 5th April, 1954)

[Published in the *Assam Gazette*, dated the 7th April 1954]

An

Act

to re-fix the daily allowance of members of the Assam Legislative Assembly.

Preamble.—WHEREAS it is expedient to re-fix the daily allowance of members of the Assam Legislative Assembly when they are at Shillong on duty ; It is hereby enacted as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Legislative Assembly (Members' Emoluments) Act, 1954.

(2) It shall extend to the whole of Assam.

(3) It shall be deemed to have come into force with effect from 1st April

1954.

2. Daily allowance.—There shall be paid daily allowance at the rate of Rs.20 (Rupees twenty only) per day to every member of the Assam Legislative Assembly, other than the Speaker of the said Assembly and the Ministers, Deputy Ministers and Parliamentary Secretaries to the Government of Assam, who is not ordinarily resident at Shillong when his attendance is required at Shillong in connection with his duties as a member. For other places the members shall draw daily allowance at the rate which was admissible before the commencement of this Act :

Provided that a member may forego a part or whole of the aforesaid daily allowance of Rs.20 (Rupees twenty) in the manner to be prescribed by rules made by the State Government in this behalf.

3. Repeal.—The provisions in the Assam Legislative Chamber (Members' Emoluments) Act, 1938 (Assam Act I of 1938) so far as they relate to the grant of daily allowance to members of the Assembly in connection with their duties at Shillong as members are hereby repealed.

ASSAM ACT XI OF 1954

THE ASSAM LOCAL RATES (AMENDMENT) ACT, 1954

(Passed by the Assembly)

(Received the assent of the Governor on the 5th April 1954)

[Published in the *Assam Gazette*, Extraordinary, dated the 7th April 1954]

An

Act

further to amend the Assam Local Rates Regulation, 1879

Preamble.—WHEREAS it is expedient further to amend the Assam Local Rates Regulation, 1879 (Regulation III of 1879), hereinafter called the said Regulation, in the manner hereinafter appearing ;

It is hereby enacted as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Local Rates (Amendment) Act, 1954.

(2) It shall have the like extent as the said Regulation.

(3) It shall come into force from 1st April 1954.

2. Amendment of section 3 of Regulation III of 1879.—In the first proviso to section 3 of the said Regulation the words "three annas" shall be substituted for the words "two annas and eight pies".

3. Amendment of section 3A of Regulation III of 1879.—In section 3A of the said Regulation for item (ii) the following shall be substituted, namely :—

"(ii) eight annas per acre or the amount assessed under section 3 whichever is higher in the case of other lands".