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THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 144 দিশপুৰ, সোমবাৰ, 11 মে', 2009, 21 বহাগ, 1931 (শক)
No. 144 Dispur, Monday, 11th May, 2009, 21st Vaisakha, 1931 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 11th May, 2009

No. FTX.137/2002/49:- Whereas the drafts of certain rules further to amend the Assam Agriculture Income Tax Rules, 1939, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers section 50 of the Assam Agriculture Income Tax Act, 1939 (Assam Act IX of 1939), was published as required under sub-section (1) of said section in the Assam Gazette, Extra-ordinary No.79 dated 27th February, 2009 under notification of the Government of Assam inviting objection and suggestion from all persons likely to be affected before expiry of a period of thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas no objection or suggestions was received from the public on the said draft.

Now, therefore, in exercise of the powers conferred by section 50 of the said Act, the Governor of Assam hereby makes the following rules, namely:-

Short title and commencement.

- (1) These rules may be called the Assam Agricultural Income Tax (Amendment) Rules, 2009.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 24

- In the principal Rules, in rule 24, in sub-rule (1), in the first paragraph, between the words, "Superintendent of Taxes/Agricultural Income-tax Officer" and "and", the words and punctuation mark, "within ninety days from the date of assessment or reassessment, as the case may be," shall be inserted.

Substitution of rule 26

- In the principal Rules, for the existing rule 26, the following shall be substituted, namely:—

"26. When the amount to be refunded exceeds rupees three lacs the relevant record shall be submitted to the Commissioner for order. Where the amount to be refunded exceeds rupees fifty lacs, the Commissioner shall take prior approval of the Government before sanctioning such refund."

H. S. DAS,

Principal Secretary to the Government of Assam,
Finance Department, Dispur.