অসম ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRA ORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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NOTIFICATION

The 19th January, 2007

No. LGL. 22/2002/57.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

THE ASSAM ACT NO. II OF 2007

(Received the Assent of the Governor on 14th December, 2006)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2006

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-seventh Year of Republic of India as follows:-

Short title, extent and commencement.

1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2006.

(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, 2006.

Amendment of section 39

2. In the principal Act, in section 39, after sub-section (1), the punctuation mark "." shall be substituted by the punctuation mark ";" and thereafter the following proviso shall be inserted, namely:-

"Provided that if the assessee is in default in payment of tax under the Assam Taxation (On Specified Lands) Act, 1990, the Superintendent of Taxes or Agricultural Income Tax Officer shall, after giving the assessee an opportunity of being heard, adjust such refund including interest, if any, under sub-section (2) below, in the manner as prescribed, against the sum to the extent due from him under the said Act."

Assam Act No. XII of 1990

M. A. HAQUE
Secretary to the Govt. of Assam,
Legislative Department.