



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: LEGISLATIVE BRANCH

NOTIFICATION

The 4th January, 2010

No.LGL.61/2009/20 :- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. I OF 2010

(Received the assent of the Governor on 31st December, 2009)

**THE ASSAM AGRICULTURAL INCOME TAX
(THIRD AMENDMENT) ACT, 2009**

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 Sixtieth Year of Republic of India as follows:-

Short title, extent and commencement.

1.(1) This Act may be called the Assam Agricultural Income Tax (Third Amendment) Act, 2009.

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

(3) It shall be deemed to have come into force on and from the first day of April, 2009.

Amendment of section 8.

2. In the principal Act, in section 8, in sub-section (5),—

(i) for the words, brackets and figure “1(one) rupee”, appearing between the words “a deduction at the rate of” and “for every kilogram of tea”, the figures, brackets and words “5(five) rupees” shall be substituted;

(ii) for the existing first proviso, the following shall be substituted, namely:—

“Provided that this deduction shall be effective on and from 1st April, 2009 for a period of one year only:”.

Amendment of section 39.

3. In the principal Act, in section 39, in sub-section (3), in clause (b), between the words “claiming the refund” and punctuation mark “.”, the following shall be inserted, namely:-

“or the date on which assessment is made, whichever is later”.

MOHD. A. HAQUE,
Secretary to the Government of Assam,
Legislative Department, Dispur.