



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 157 দিশপুৰ, বুধবাৰ, 17 জুন, 2015, 27 জেঠ, 1937 (শক)

No. 157 Dispur, Wednesday, 17th June, 2015, 27th Jaistha, 1937 (S.E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT :: : LEGISLATIVE BRANCH

## NOTIFICATION

The 17th June, 2015

**No. LGL.61/2009/65.**— The following Ordinance which was promulgated by the Governor on 11<sup>th</sup> June, 2015 is hereby published for general information.

**ASSAM ORDINANCE NO. II OF 2015**

**THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ORDINANCE, 2015**

AN  
ORDINANCE

to amend the Assam Agricultural Income Tax Act, 1939.

Whereas the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action for amending the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act;

Assam  
Act IX  
of  
1939.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Assam is pleased to promulgate, in the Sixty-sixth Year of the Republic of India, the following Ordinance, namely:-

Short title, extent and commencement

1.(1) This Ordinance may be called the Assam Agricultural Income Tax (Amendment) Ordinance, 2015.

(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, 2015.

Amendment of section 4

2. In the principal Act, in section 4, in clause (v), for the punctuation mark “.” appearing at the end, the punctuation mark “;” shall be substituted and thereafter the following new clause (vi) shall be inserted, namely:—

“(vi) any income which he derives from an agricultural activity other than income derived from cultivation of tea.”

Amendment of section 8

3. In the principal Act, in section 8, for sub-section (5), the following shall be substituted, namely:—

“(5) Subject to such conditions and restrictions as it may impose, the State Government may, by notification in the Official Gazette, allow a deduction for every kilogram of tea exported through Inland Container Depot (ICD), Amingaon to the assessee from his agricultural income at such rate and for such a period as it may specify in the said notification:

Provided that the State Government may allow such deduction retrospectively in order to maintain continuity of such deduction.”.

**P. B. ACHARYA,**  
Governor of Assam.

**S. M. BUZAR BARUAH,**  
Secretary to the Govt. of Assam,  
Legislative Department, Dispur.