



सत्यमेव जयते

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 252 Dispur, Wednesday, 9th September, 2015, 18th Bhadra, 1937 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 9th September, 2015

No. LGL.61/2009/78.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 1st September, 2015 is hereby published for general information.

ASSAM ACT NO. XXII OF 2015

(Received the assent of the Governor on 1st September, 2015)

THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2015

AN ACT

to amend the Assam Agricultural Income Tax Act, 1939.

Preamble.

Whereas it is expedient 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 Sixty-sixth Year of the Republic of India as follows: -

Short title, extent and commencement.

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

Repeal and savings.

4. (1) The Assam Agricultural Income Tax (Amendment) Ordinance, 2015 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

**Assam
Ordinance
II of 2015.**

S. M. BUZAR BARUAH,

Secretary to the Government of Assam,
Legislative Department, Dispur.