

ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1954

The 5th April 1954 following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam is hereby published for general information (Received the assent of the Governor on the 3rd April, 1951) ASSAM ACT VIII OF 1954 THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1954 (Passed by the Assembly) An Act further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 Preamble.—Whereas it is expedient further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947 (Assam Act VI of 1947) hereinafter called the principal Act, for the purposes hereinafter appearing ; It is hereby enacted as follows I. Short title, extent and This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1954. (2) It extends to the whole of Assam. (3) It shall come into force with effect from 1st April, 1954. 2, Amendment of Section 5 of Assam Act VI of 1947.—In the proviso to Section 5 of the principal Act for the word "fifty" the words "Two hundred and fifty" shall be substituted

3. Amendment of Section 5A of Assam Act VI of 1947.—The full stop at the end of Section 5A of the principal Act shall be deleted and the following shall be inserted to a Co-operative Society registered or deemed to have been registered under the Assam Co-operative Societies Act, 1949 (Assam Act I of 1950)"

4. Amendment of the Schedule to Assam Act VI of 1947.—For the existing Schedule annexed to the principal Act, the following Schedule shall be substituted "THE SCHEDULE (See Section 4) RATES OF TAX A. In the case of every person other than a Hindu Family Where the total gross annual income 1. 2. 3. 4. 5. 6. 7. 8

9. Does not exceed Rs.3,500 Exceeds Rs.3,500 but does not exceed Rs.5,000 Exceeds Rs.5,000 but does not exceed Rs.10,000 Exceeds Rs. 10,000 but does not exceed Rs.15,000 Exceeds Rs.15,000 but does not exceed Rs. 20,000 Exceeds Rs.20,000 but does not exceed Rs. 25,000 Exceeds Rs.25,000 but does not exceed Rs.30,000 Exceeds Rs.30,000 but does not exceed Rs.35,000 Exceeds Rs.35,000 undivided or joint Amount of tax Rs. Nil. 24 36 50 70 100 150 200 250 2. 3. 4. 5, 6, 7. B. In the case of every Hindu undivided or joint familyQ-•- Where the total gross annual income Does not exceed Exceeds Rs.5,000 but does not exceed Rs. 10,000 Exceeds Rs.10,000 but does not exceed Rs. 15,000 Exceeds Rs.15,000 but does not exceed Rs. 20,000 Exceeds Rs.20,000 but does not exceed Rs.25,000 Exceeds Rs.25,000 but does not exceed Rs.30,000 Exceeds Rs.30,000 but does not exceed Rs.35,000 8. Exceeds Amount of tax Nil,, 36 50 70 100 150 200 250". S. K. DUTTA, Leg. & Judi. Deptt Secy. to the Govt. of Assam,