

ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 1984

Registered No, Aote The Assam Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY 83 18 1984, 29 F'v 1906 (q) NO. 83 Dispur, Wednesday, 18th April, 1984, 29th Chaitra, 1906 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT ; LEGISLATIVE BRANCH NOTIFICATION The 18th April 1984 following Act of the Assam. Legislative Assembly which received the assent of the Governor is hereby published for general information. 954 THE ASSAM GAZETTE. EXTRAORDINARY. APRIL. 18, 1984 ASSAM, ACT NC X OF 1984 (Received the assent of the Governor on 16th April, 1984) (AMENDMENT) THE ASSAM AGRICULTURAL INCOME TAX ACT

1984. An Act further to amend the Assam Agricultural Income-Tax Act, 1939. Preamble. Short title, extent and commence— mente Whereas it is expedient further to amend the Assam Act IX of 1939. Assam Agricultural Income-Tax Act, 1939, herein- after referred to as the principal Act, in the manner hereinafter: appearing ; It is hereby enacted in the Thirty-fifth Year of the Republic of India as follows :—

1. (1) This Act may be called the Assam- Agri- cultural Income-Tax (Amendment) Act, 1984. (2) It shall have the like extent as the principal Act. (3) Sections 2,5,7 and 8 shall come into force at once and the remaining provisions shall come into force with effect from the first day of April, 1984. Amendment 2. In the principal Act, in section 18, of section 8 of Assam after clause (a), the (i) in sub-section (1), Act, IX of 1939. Amendment of -section 19 of Assam Act 1939. following shall be inserted as clause (aa), namely :— "(aa) Joint Commissioner of Taxes"; (ii) in sub-section (2) between the words "and as many*" and "Deputy Commissioner of Taxes"* the following shall be inserted, namely : - "Joint Commissioners of Taxes", (iii) in sub-section (3), between the words "State of Assam and the" and "Deputy Commissioner of Taxes", namely Joint Commissioners of Taxes", 3. In the principal, Act, in section 19, (i) in sub-section (i) the first proviso, the paragraph occurring thereunder and the second proviso shall be deleted ; THE ASSAM GAZETTE. EXTRAORDINARY, APRIL 1984 855 Amendment of section 19B of Assam Act IX of 1939. (ii) in sub-section (2), the proviso shall be deleted; (iii) in sub-sections (4) and (5) the following words wherever they occur shall be deleted, namely : "and the provisions of the proviso to sub-section (1) shall apply in every such case"

4. In the principal Act, in section 19B, in sub-sections (1) and (3), for the words "the proviso to sub-section (1) of section 19" wherever they occur, the words "section 20C" shall be substituted

5. In the principal Act, in section 20, in sub-section (3), Amendment of section 20 in the proviso, for the word "three", the word "eight" of Assam be substituted. of 1939

6. In the principal Act, after section 20 B, the following Insertion of new section shall be inserted as section 20 C:—20 C in Assam Act of 1935

20. C Where on making an assessment of tax under L "Interest payable by any provision of this Act for any financial year it is found that the tax paid by or on behalf of the assessee in respect of the said financial year on or before the 31st day of December of the said financial year falls short of the amount of tax as finally assessed in respect of the said financial year, he shall be liable, notwithstanding anything contained in any law for the time being in force, to pay simple interest on the amount of shortfall at the rate of twelve per centum per annum from the 1st day of January of the said financial year upto the date of assessment Provided that if the amount of tax paid in respect of the relevant financial year amounts to or exceeds seventy-five per centum of the amount of tax as finally assessed, no interest under this sub-section shall be payable from the date next following the date on which the tax paid amounts to or exceeds seventy-five per centum of the tax as finally assessed. (2) Where an assessee does not pay the amount of tax demanded from him after an assessment made under any provision of this Act within the dates specified in the notice of demand served on him in this behalf, he shall be liable to pay simple interest from the first day of the month next following the said date upto the date of full payment at the rate of sixteen per centum per annum on the amount of tax as finally assessed reduced by the amount of tax paid on or before the said first day until the tax is fully paid. (3) Where the amount of tax paid on or before the 31st day of March, 1984 by or on behalf of any assessee 856 THE ASSAM GAZETTE. EXTRAORDINARY. APRIL 18, 1984 under this Act' in

,respect of any financial year falling ring the period from 'st April, 1967 to 31st- March, 1984 falls short of the amount Of tax due from him in respect Of gilCh financial years Whether or not such tax has been asse- Ssed, the assessee shall be liable to pay simple interest on the amount of shortfall at the rate Of twelve per centum per annum WAtil the tax-is paid in •.—In this 'Camount of sub-sectiona Explanation tax due" means the am)unt of tax as finally assessed whether the assessment is made on or before the 31st day of March , 1984 or after that date, (4) Where an assessee pays any part oe the tax after the commencement of inrerest under sub-sections (1), (2) or (3) interest shall be payable up to the date of part payment on the entire amount as specified in the said stlb-sections and thereafter on the balance of such amount, (5) Where in any case any interest becomes payable under this section, the authority competent' to assess the tax in that case under this Act shall record an order to that effect specifying the amount of i lterest ratable and the amount of tax on which and the period for which the interest is payable. Notwithstanding anything contained in this Act, an order under this sub-section can be passed at any time when interest under this section is found tc be due. (6) The provisions of this Act relating to payment and recovery of tax shall so far as-may be apply to payment of interest under -this section as if such interest were tax under this 'Act: Provided that where any order is passed under sub- section (3) of section 36 of this Act . in respect of any dues, any interest relatable to the same dues and accrued under this section up to the date of such order and any further interest accruing after such date shall be recovered in the course of proceedings initiated accordance with the said sub-section (3) in respect of the said dues and for that purpose no order under sub-section (5) of this section or notice of demand under this Act shall be necessary in respect of such interest." 7. In the principal Act, in section 30, for the second Amendment of section 30proviso, the following shall be namely of Assam Act IX of ' 'Provided further that in computing the period of eight 1939. years mentioned in this section the period during which the Superintendent of Taxes or the Agricultural Income Offcer; was restrained or prevented from issuing the notice under this section by an order or injunction of any court 0? avtbority " shall be excluded." THE ASSAM GAZETTE, EXTRAORDINARY, APRIL 18, 1984 857 Amendment of 8. In the principal Act, in section 34 A, in sub- section (3), section 34A of Assam Act IX of 1939. (i) at end of clause (d), for the punctuation mark the punctuation mark and the word ",or" shall be substitu- ted ; and (ii) after clause (d) so amended, the following shall inserted as clause (e), namely be (e) of audit of receipts or refunds under Act by any omcer appointed by the Comptroller and Auditor Gene- ral of India for such purpose." 9. In the principal Act, in section 36, in sub-section (1), Amendment of section 36 in the proviso, for the words and figures "proviso to sec. of Assam Act the words and figure "section 20C of this Act" IX of 1939. tiou., 19(1)", shaYl be substituted. MD. SAADULLAH, Secretary to the Govt. of Assam, Legislative Department. GAUHATi— Printed and published by the Sapdt. i[c., Assam Govt. Printin (nx-Gazette) No. Press