

ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2002

Registered No. - 768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY 356 frilt<, 7 cq', 2002, 17 qT5T 1924 0) No. 356 Dispur, Tuesday, 7th May, 2002, 17th Vaisakha, 1924 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT LEGISLATIVE BRANCH NOTIFICATION The 7th May, 2002 No. LGL.22/2002/12.--The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. 3008 THE ASSAM GAZETTE EXTRAORDINARY. MAY 7 ASSAM ACT No. 111 OF 2002 (Received the assent of the Governor on 1st May, 2002) THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2002 AN ACT 2002 Preamble Short title, extent and commencement. Amendment of section 16. Amendment of section 201). Amendment of section 24, further to amend the Assam Agricultural Income Tax Act, 1939. Whereas it is expedient further to amend the Assam Assam Agricultural Income Tax Act, 1939, hereinafter Act referred to as the principal Act, in the manner of 1939. hereinafter appearing ; It is hereby enacted in the Fifty-third Year of the Republic '0 of India as follows : 1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act. 2002. (2) It shall have the like extent as the principal Act, (3) It shall be deemed to have come into force on the 1 st day of April, 2002

2. In the principal Act, in section 16, in sub-section (2), in first paragraph, for the word "six" occurs between the word "than!" and the word "years", the word "three" shall be substituted

3. In the principal Act, in section 20D, in sub-section (6), for the words, figures and letters "sections 35C, 35D and 35E" the words, figures and letters "sections 35B, 35C and 35D" shall be substituted

4. In the principal Act, in section 24, in sub-section (1), between the words "the Commissioner" and "or the Joint Commissioner of axes", the words "or the Additional Commissioner" shall be inserted.

THE ASSAM GAZETTE EXTRAORDINARY MAY 7 2002 3009 Amendment 5. In the principal Act, in section 33, in sub-section (1), section 33, (a) in the first paragraph. (i) between the words and punctuation mark comma "The Commissioner of Taxes," and "the Deputy Commissioner of Taxes", the following shall be inserted, namely : "the Additional Commissioner of Taxes, the Joint Commissioner of Taxes (ii) for the words "the Assistant Commissioner of Taxes" the words "the senior Superintendent of Taxes"- >hall be substituted • (b) in the second paragraph, (i) between the word and punctuation mark comma and the words "Deputy "Commissioner" Commissioner", the following shall be inserted, namely : the Joint "the Additional Commissioner, Commissioner, " (ii) for the words "Assistant Commissioner or", the following shall be substituted, namely : "Senior Superintendent of Taxes, Superintendent of Taxes or Agricultural. Amendment of 6. In the principal Act, in section 34, for the words "The Assistant Commissioner of Taxes", the words "The Deputy section 34. Commissioner of Taxes or the Senior Superintendent of Taxes" shall be substituted. Amendment of 7. In the principal Act, in section 35B, after sub-section (2), the following Explanation shall be inserted, namely : section 35B. "Explanation. - If the advance tax paid in a financial year is less than seventy five percentum of the tax determined on regular assessment, the assessee shall remain liable to pay interest on any balance amount after ayment of tax during the succeeding year or years and before the 3010 THE ASSAM GAZETTE EXTRAORDINARY MAY 7 2002 Amendment of section 35C. Amendment of section 35F. Amendment of section 36, section 39. Substitution of section 42. date of completion of assessment, even if after payment of such tax during the succeeding year or years, the total tax paid becomes seventy five percentum or more of •the tax determined on regular assessment. " 8. In the principal Act, in section 35C, in sub-section (2), for the word, figure and letter "section 35C", the word, figure and letter "section 35B" shall be substituted

9. In the principal Act, in section 35F, in the proviso, for the words, figures and letters "section 35C or section 351> or section 35E", the words, figures and letters "section 35B or section 350 or section 351)n shall be substituted.IO. In the principal Act, in section 36, in sub-section (1), (i) for the words, figures and letters "sections 35G and 35H", the words, figures and letters "section 35F and 35G'f shall be substituted ; (ii) in the proviso, for the words, figures and letters "sections 35C, 35D and 35E," the words, figures and letters "sections 35B, 35C and 35D" shall be substituted

11. In the principal Act, in section 39, after sub-section (2), the following proviso shall be inserted, namely "Provided that the provisions of this sub-section shall not be applicable in case of an assessee whose agricultural income tax does not exceed two thousand five hundred rupees for that assessment year."

12. In the principal Act, for section 42, the following shall be substituted, namely : "42. Prosecution to be at the instance of the Additional Commissioner of Taxes or the Joint Commissioner of Taxes, (1) A person shall not be proceeded against for an offence under section 40 or 41 except at the instance of the Additional Commissioner of Taxes or the Joint Commissioner of Taxes. THE ASSAM GAZETTE, EXTRAORDINARY, MAY 7. 2002 (2) Before instituting proceedings against any person under sub-section (1), the Additional Commissioner of Taxes or the Joint Commissioner of Taxes, as the case may be, shall call upon such person to show cause as why proceedings should not be instituted against him. (3) The Additional Commissioner of Taxes or the Joint Commissioner of Taxes, as the case may be, may stay any such proceedings or compound any such offence. t' S. K. SINHA, GOVERNOR OF ASSAM. K. D. PHUKAN, 3011 Secretary to the Govt. of Assam, Legislative Department. GUWAHATI-Printed & Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Assam,Guwahati-Z'. 1, (Ex-Gazette) No. 713-500-(00-7-5-2002.

