

ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2004

-R&/sq Registered No. - 768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY 188 fh%fQF, 6<14, 18 2004, 27 ETR, 1926 No. 188 Dispur, Saturday, 18th September, 2004, 27th Bhadra, 1926 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE BRANCH LEGISLATIVE DEPARTMENT NOTIFICATION The 9th September, 2004 No. LGL.22/2002/97.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. 1194 THE ASSAM GAZETTE EXTRAORDINARY SEPT. 18 04 ASSAM ACT NO. XX OF 2004 (Received the assent of the Governor on 4th September, 2004) THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2004 Preamble Short title, extent and commence- AN ACT further to amend the Assam Agricultural Income Tax Act, 1939. Whereas it is expedient fill-ther to amend the Assam Agricultural Income Tax Act, 1939, hereinafter referred to as the principal Act, in the manner hereinafter appearing ; It is hereby enacted in the Fifty-fifth Year of Republic of India as follows :- I. (1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2004. (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, 2004. Assam Act. IX of 1939. Substitution 2 of existing Schedule. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely : "SCHEDULE [(See section)2(oa), 3 and 6] A. In the case of every company :- (a) The total income of which does not exceed Rs. (one lakh) on the whole of the total income. (b) The total income of which exceeds Rs. 1,00,000.00 (one lakh) on the whole of the total income. Thirty paise in the rupee. Thirty five paise in the rupee. ASSAM GAZETTE EXTRAORDINARY SEPT. 18 2004 B. In the case of persons other than companies :- 1195 (a) On the first thirty thousand rupees of total agricultural income. (b) On the next twenty thousand rupees of total agricultural income. (c) On the next fifty thousand rupees of total agricultural income. (d) On the balance of the total agricultural income. Nil. Twenty paise in the rupee. Thirty paise in the rupee. Thirty five paise in the rupee." M. K. DEKA, Commissioner & Secy. to the Govt. of Assam, Legislative Department, Dispur. GUWAHATI- Printed & Published by the Dy. Directorate of Ptg. & Sty., Assam, Guwahati-21, (Ex-Gazette) No. 375-500-600-18-9-2004.