

ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2005

Registered No. - 768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY 169 6 2005, 16 1927 No.169 Dispur, Friday, 6th May, 2005, 16th Vaisakha, 1927 (S.E.) GOVERNMENT OF ASSAM ORDERS BY THE GOVERNOR LEGISLATIVE DEPARTMENT : : ; LEGISLATIVE BRANCH NOTIFICATION The 30th April, 2005 No. LGL.22/2002/108.-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. 1436 THE ASSAM GAZETTE EXTRAORDINARY MAY 6 2005 ASSAM ACT NO. XIX OF 2005 (Received the assent of the Governor on 28th April, 2005) THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2005 Preamble. ACT further to amend the Assam Agricultural Income Tax Act, 1939. Whereas it is expedient further 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-sixth Year of République of India as follows:• Assam of 1939. Short title, extent 1.(1) This Act may be called the Assam Agricultural Income Tax and commence• mento insertion of a new section 3A (Amendment) Act, 2005. (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, 2005

2. In the principal Act* under section 3, a new section 3A shall be inserted, namely:-
"3A.Notwithstanding anything contained in the provisions of this Act, the tea gardens owned by the Assam Tea Corporation Limited shall not be liable to pay tax under this Act on the total agricultural income of the previous year: Provided that this shall be effective on and from April, 2005 for a period of five years only: Provided further the State Government may, by notification in the Official Gazette, extend the period of exemption for further periods, not exceeding one year at a time, subject to such conditions and restrictions as may be specified in the said notification." M. K. DEKA, Commissioner & Secy. to the Govt. of Assam, Legislative Department, Dispur. GUWAHATI- Printed & Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Guwahati-21, (Ex-Gazette) No. 337-500-600-6-5-2005.