

ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2017

- qub / 59 Registered No.-768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY THE AUTHORITY 114 2017, 11 DE, 1939 F) No. 114 Dispur, Saturday, 1st April, 2017, 11th Chaitra, 1939 (S.E.) GOVERNMENT OF ASSAM ORDERS BY GOVERNOR LEGISLATIVE DEPARTMENT : : LEGISLATIVE BRANCH NOTIFICATION The 1st April, 2017 No. LGL. 61/2009/87. The following Act of the Assam Legislative Assembly which received the assent of the Governor on 30th March, 2017 is hereby published for general information. ASSAM ACT NO. VII OF 2017 (Received the assent of the Governor on 30th March, 2017) THE ASSAM AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2017 880 Preamble Short title, extent and commencement. Insertion of Section 4A. THE ASSAM GAZETTE, EXTRAORDINARY, APRIL 1, 2017 AN 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 of 1939 manner hereinafter appearing; It is hereby enacted in the Sixty-eighth Year of Republic of India as follows 1.(1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 2017, (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, 2016

2. In the principal Act, after section 4} the following new section 4A shall be inserted, namely:-
'44A.Exemption from payment of Tax payable under the Act.- Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest, by notification in the Official Gazette, grant exemption from payment of the whole or any part of the tax payable under the provisions of this Act: Provided that the State Government may grant such exemption retrospectively." S. M. BUZAR BARUAH, Commissioner and Secretary to the Government of Assam, Legislative Department, Dispur. Guwahati : Printed and Published by the Dy. Director (P & S), Directorate of Printing & Stationery, Assam, Guwahati-21. Ex. Gazette No. 227-200+10-01 -04-2017.