

ASSAM PROFESSIONS, TRADES CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 2009

No. Registered No. 768/97 THE ASSAM GAZETTE EXTRAORDINARY PUBLISHED BY THE AUTHORITY 41 frTtv, 7 2009, 18 Mg, 1930 ('To) 41 Dispur, Saturday, 7th February, 2009, 187h Magha, 1930 (S.E.) GOVERNMENT OF ASSAM ORDERS BY GOVERNOR LEGISLATIVE DEPARTMENT LEGISLATIVE BRANCH NOTIFICATION The 7th February, 2009 No.LGL.5S/2005/30:-- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information. ASSAM ACT NO. 111 OF 2009 (Received the assent of Governor on 6th February 2009) THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 2009 252 Preamble. THE ASSAM GAZETTE EXTRAORDINARY FEBRUARY 7 AN ACT 2009 further to amend the Assam Professions, Trades, Callings and Employments Taxation Act, 1947. Whereas it is expedient further to amend the Assam Professions, Assam Trades, L Callings and Employments Taxation Act, 1947, hereinafter Act VI referred to as the principal Act, in the manner hereinafter appearing; of 1947. It is hereby enacted in the Sixtieth Year of the Republic of India as follows:- 1. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Acts 2009. (2) It shall have the like extent as the principal Act. (3) It shall come into force at once. Short title, extent and commencement- menta Amendment of section 2. Amendment of section 8A. Amendment of section 12B. 2. 3

4. In the principal Act in section 2, in clause (f), —(a) for the word "Explanation", the word and figure "Explanation I" shall be substituted; (b) after the first Explanation, following new Explanation shall be inserted, namely: — "Explanation 11.— Every branch of a company, a firm, a corporation, a corporate body, a society, a club or other association of persons shall be deemed to be a separate person." In the principal Act, in section 8A, for the words, "three years", appearing between the words, "at any time within" and "of the end of that year", the words "five years" shall be substituted. In the principal Act, in section 12B, for the words, "not exceeding hundred percentum" appearing between the words, "impose upon him a penalty" and "of the amount of tax due", the words, "of minimum fifty percentum subject to a maximum of two hundred percentum" shall be substituted. S. M. BUZAR BARUAH, Joint Secretary to the Government of Assam, Legislative Department. GUWAHATI- Printed and Published by the Dy. Director (P&S), Directorate of Ptg. & Sty., Assam, Guwahati-21, (Ex-Gazette) No.81-500-600-7-2-2009.