

ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1970

ASSAM ACT OF 1970 (Received the assent of the Governor On the 31st July, 1970) THE ASSAM PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (AMENDMENT) ACT, 1970 [Published in the Assam Gazette, Extraordinary, dated the 5th August 1970] An Act further to amend the Assam Professions, Trades, Callings and Preamble Short title, extent and commencement. and, Employments Taxation Act, 1947. Whereas it is expedient further to amend the Assam Act VI of Assam Professions, Trades, Callings and Employments 1947 Taxation Act, 1947, hereinafter called the principal Act, in the manner hereinafter appearing ; It is hereby enacted in the Twenty-first Year of the Republic of India as follows I. (1) This Act may be called the Assam Professions, Trades, Callings and Employments Taxation (Amendment) Act, 1970. (2) It shall have the like extent as the principal Act. (3) It shall come into force with effect from 1st April, 1970. Amendment 2. For the existing Schedule annexed to the principal Act, the following shall be substituted. Schedule to Assam Act VI of 1947. THE SCHEDULE (See Section 4) Rates of Tax In the case of every person other than a Hindu undivided or joint family A. 2. 3. 4. 5. 6. 8

9. Where the total gross annual income Does not exceed Exceeds Rs.4,000 but does not exceed 6,000 ,, 10,000 ,, 15,000 ,, 20,000 ,, 25,000 ,, 30,000 ,, 35,000 Price Rs.6,000 10,000 15,000 20,000 25,000 30,000 35,000 2d. Amount of Tax Nil 24 60 85 120 175 230 250 Re.0,10 p. or B Where the total gross-annual income is 1. 20 AGP (Law) In the case of every Hindu undivided or joint family :— Does not exceed Exceeds Rs. 6,000 but does not exceed ,, 10,000 ,, 15,000 20,000 ,, 25,000 ,, 30,000 ,, 35,000 Rs. 10,000 20,000 25,000 30,000 35,000 Amount of Tax Rs. Nil 40 85 120 175 230 250