

## ASSAM ACT X OF 1952

ASSAM AGRICULTURAL INCOME-TAX (AMENDMENT)  
ACT, 1952

( Passed by the Assembly )

(Received the assent of the Governor on the 8th October 1952)

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An

Act

*further to amend the Assam Agricultural Income-tax Act, 1939*

**Preamble.** Whereas it is expedient further to amend the Assam Agricultural Income-tax Act, 1939, hereinafter called the principal Act, in the manner hereinafter appearing; Assam Act IX of 1939.  
It is hereby enacted as follows:—

**Short title, extent and commencement.** 1. (1) This Act may be called the Assam Agricultural Income-tax (Amendment) Act, 1952.  
(2) It shall have the like extent as the principal Act.  
(3) It shall come into force with effect from 1st October, 1952.

**Insertion of a new clause (bb) in section 2 of Assam Act IX of 1939.** 2. After clause (b) of section 2 of the principal Act, the following new clause shall be added, namely:—  
“(bb) Agricultural Income-tax Inspector means a person appointed to be an Assam Agricultural Income-tax Inspector under sub-section (2) of section 18 ;”

**Insertion of a new clause (e) in sub-section (1) of section 18 of Assam Act IX of 1939.** 3. The “fullstop” at the end of clause (d) of sub-section (1) of section 18 of the principal Act, shall be substituted by a “comma” and the following new clause shall be added, namely:—  
“(e) Assam Agricultural Income-tax Inspectors.”