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The 14th May 1959

No.LJL.17/59.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

Received the assent of the Governor on the 9th May 1959

**ASSAM ACT XIII OF 1959**

**THE ASSAM AGRICULTURAL INCOME-TAX (AMENDMENT) ACT, 1959**

(As passed by the Assembly)

[Published in the *Assam Gazette*, dated the 20th May 1959]

*An*

*Act*

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

**Preamble.**—Whereas it is expedient to amend the Assam Agricultural Income-tax Act, 1939 (Assam Act IX of 1939), hereinafter called the principal Act, in the manner hereinafter appearing ;

It is hereby enacted in the Tenth Year of the Republic of India as follows :—

**1. Short title, extent and commencement.**—(1) This Act may be called the Assam Agricultural Income-tax (Amendment) Act, 1959.

- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force with effect from the 1st April, 1959.

**2. Amendment of section 11 of Assam Act IX of 1939.**—In section 11 of the principal Act,—

- (i) for the words and figures “Rs.5,000”, wherever they occur in the section, the words and figures “Rs.6,000” shall be substituted.
- (ii) in clause (b), for the figure and word “4 pies” the figure and words “2 naye paise” shall be substituted.

**3. Deletion of section 17 of Assam Act IX of 1939.**—Section 17 of the principal Act shall be deleted.

**4. Amendment of section 32 of Assam Act IX of 1939.**—In section 32 of the principal Act, for the words “fractions of an anna less than six pies shall be disregarded and fractions of an anna equal to or exceeding six pies shall be regarded as one anna” the words “if the amount is not a multiple of five naye paise, it shall be rounded off to the next higher multiple of five naye paise” shall be substituted.

B. C. BARUA,  
Secy. to the Govt. of Assam, Law Deptt.