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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

LAW DEPARTMENT

NOTIFICATION

The 21st June 1974

No.LJL.542/73/16.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.—

ASSAM ACT XIX OF 1974

(Received the assent of the Governor on the 19th June, 1974)

THE ASSAM AGRICULTURAL INCOME TAX
(AMENDMENT) ACT, 1973

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 referred to as the principal Act, in the manner hereinafter appearing:

Assam Act
IX of 1939

It is hereby enacted in the Twenty-fourth Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Agricultural Income Tax (Amendment) Act, 1973.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment
of Section 2
of Assam
Act IX of
1939.

2. In Section 2 of the principal Act,

(1) in clause (i), for the figure '1913' the figure '1956' shall be substituted;

(2) against clause (i), in the margin, for the figures and word "V of 1913" the figures and word 'I of 1956' shall be substituted; and

(3) for clause (m) the following shall be substituted, namely:—

(m) "person" includes—

- (i) an individual,
- (ii) a Hindu undivided family,
- (iii) a company,
- (iv) a firm,
- (v) an association of persons or a body of individuals, whether incorporated or not,
- (vi) a local authority, and
- (vii) every artificial juridical person, not falling within any of the preceding sub-clauses ;

Amendment of Section 3 of Assam Act IX of 1939.

3. For Section 3 of the principal Act, the following shall be substituted, namely :—

“Charge of Agricultural Income-Tax

3. Agricultural Income-tax at the rate or rates specified in the Assam Finance Acts, subject to the provisions of Section 6, shall be charged for each financial year in accordance with and subject to the provisions of this Act on the total agricultural income of the previous year of every person.”

Amendment of Section 6 of Assam Act IX of 1939.

4. For section 6 of the principal Act, the following shall be substituted, namely :—

“Limit of taxable income.

6. Agricultural Income-tax shall be payable by every person whose total agricultural income of the previous agricultural year exceeds such limits as may be specified in the Assam Finance Acts, and at such rates as may be laid down therein from year to year.”

Amendment of section 24 of Assam Act IX of 1939.

5. For section 24 of the principal Act, the following shall be, and shall be deemed to have been, substituted with effect from the 27th day of October, 1972 as if the same formed part of the Assam Agricultural Income Tax (Amendment) Act, 1972, namely :—

“Appeal.

24. (1) Any person aggrieved by an order passed under this Act by any authority appoin-

ted under Section 18 other than the Commissioner or the Deputy Commissioner of Taxes, not being an order passed under this Section, may appeal to the Assistant Commissioner of Taxes (Appeals) against such order within thirty days from the date of service of such order in the prescribed manner :

Provided that the authority before whom the appeal is filed may admit the appeal after the expiration of thirty days if he is satisfied that for reasons beyond the control of the appellant or for any other sufficient causes it could not be filed within the time :

Provided further that no appeal under this section against the assessment of any tax, penalty or interest shall be entertained by the appellate authority unless he is satisfied that the amount of tax, penalty or interest assessed, if not otherwise directed by him, has been paid :

Provided further that in any case or class of cases the Commissioner may, by order in writing, direct that the appeal under this Section shall lie to such Assistant Commissioner of Taxes (Appeals) or such other officer of equivalent rank as may be specified in such order.

(2) Every appeal under this section shall be presented in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority shall fix a date and place for hearing of the appeal, and may from time to time adjourn the hearing and make such further enquiry as he thinks fit.

(4) In disposing of the appeal under subsection (1) against an order of assessment or penalty, the appellate authority may,—

- (a) confirm, reduce, enhance or annul the assessment;
- (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered; or
- (c) confirm, reduce or annul the order of penalty."

Amendment of Section 26 of Assam Act IX of 1939. 6. In Section 26 of the principal Act, for sub-section (3) the following shall be substituted, namely:—

“(3) An appeal to the Board shall be in such form and shall be verified and presented in such manner as may be laid down by the Board and shall be accompanied by a fee of twenty-five rupees.”

Amendment of Section 27 of Assam Act IX of 1939. 7. In Section 27 of the principal Act, for sub-sections (1) and (2) the following shall be substituted and shall be deemed to have been substituted with effect from the 27th day of October, 1972 as if the same formed part of the Assam Agricultural Income Tax (Amendment) Act, 1972, namely:—

“(1) The Commissioner may call for and examine the records of any proceedings under this Act, if he considers that any order passed therein by any authority appointed under Section 18 other than himself is erroneous in so far as it is prejudicial to the interest of revenue, and he may, after giving the assessee an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applies, passed under this Act by any authority appointed under Section 18 other than himself, the Commissioner may of his own motion, and in the case of an order passed under section 24, subject to such rules as may be prescribed, on a petition by an assessee for revision, call for the records of any proceedings under this Act in which any such order has been passed and may make such enquiry or cause such enquiry to be made,

and subject to the provisions of this Act may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit:

Provided that the Commissioner may dispense with the enquiry required to be made under this sub-section, if he, for reasons to be recorded in writing, considers such enquiry to be unnecessary."

Amendment
of Section 28
of Assam
Act IX of
1939.

8. In Section 28 of the principal Act,

(1) for sub-section (1) the following shall be substituted, namely:—

"(1) The assessee or the Commissioner may, within 60 days from the date of service of any order under Section 26, by petition in writing, require the Board to refer to the High Court any question of law arising out of such order of the Board or the Board may make such reference out of its own motion. Where a petition is made by an assessee, it shall be accompanied by a fee of one hundred rupees;"

(2) In sub-section (10),—

(a) for the figure "1908" the figure "1963" shall be substituted, and

(b) the words "by an assessee" occurring after the words "High Court" shall be deleted;

(3) against sub-section (10), in the margin, for the figures and word "Act IX of 1908" the figures and word "Act XXXVI of 1963" shall be substituted.

Deletion of
Section 38
of Assam
Act IX of
1939.

9. Section 38 of the principal Act shall be deleted.

Amendment
of Section
49 A of
Assam Act
IX of 1939.

10. In Section 49A of the principal Act for the words and figure "sections 26 and" occurring after the word "under" the word "section" shall be substituted.

Amendment
of Section 50
of Assam Act
IX of 1939.

11. In Section 50 of the principal Act, in sub-section (2),

(1) for clause (b) the following shall be substituted, namely :—

“(b) prescribe the powers and duties of the authorities appointed under sub-section (2) of Section 18, the relation of such authorities to each other and the conditions of service of such authorities ;”

(2) for clause (c) the following shall be substituted, namely :—

“(c) prescribe the form and the manner in which the return under sub-section (1) of Section 19 shall be submitted and verified and the particulars to be set forth in such return ;”

(3) for clause (d) the following shall be substituted, namely :—

“(d) prescribe the form and manner in which the return under sub-section (2) of Section 19 shall be submitted and verified and the particulars to be set forth in such return ;”

(4) in clause (f), for the words and figures “sections 24 and 26” occurring after the word “under” the word and figure “section 24” shall be substituted ;

(5) in clause (g), the words “fee mentioned in sub-section (2) of Section 28 and” occurring after the word “prescribe” shall be deleted.

Md. SAADULLAH,
Joint Secretary to the Government of Assam,
Law Department.